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Marja Riihelä – Risto Sullström – Matti Tuomala

Abstract: This paper provides new evidence about the evolution of top incomes in Finland over the period 1966–2007. Using micro data we construct estimates of shares of top income groups. The paper shows how the proportion of income earned by the very richest one per cent has changed over time. It shows a U-shaped pattern over this period. The total share of the highest earners fell consistently between the mid 1960s and the beginning of the 1990s but then began to rise. The results bring out clearly how the major equalization from the mid 1960s to the mid 1990s has been reversed, taking the shares of top income groups back to levels of inequality or even higher found 40 years ago. The main factor that has driven up the top one per cent income share in Finland after the mid 1990s is in an unprecedented increase in the fraction of capital income which is in 2007 62 per cent of incomes in the top one per cent group. In 1990 this fraction was 14 per cent. Therefore the composition of high incomes at the end of period considered is very different from those earlier years of this period. We argue in this paper that the 1993 tax reform has contributed to this trend. Our results suggest that tax reform has declined tax progressivity and increased top income shares in Finland.

Key words: Top income shares, inequality, taxation, income mobility

Tiivistelmä: Kotitalouskohtaisten kulutustutkimus- ja tulonjakotilastoaineistojen avulla tarkastelemme ylimpien tulo-osuuksien kehitystä Suomessa ajanjaksolla 1966–2007. Tutkimukset ovat osoittaneet eriarvoisuuden U-muotoisuuden. Sama kehitys on havaittavissa ylimpien tulo-osuuksien muutoksessa. Tuloerot ja ylimmät tulo-osuudet supistuivat 1960-luvun puolesta välistä aina 1990-luvun alkuun asti. 1990-luvun puolen välin jälkeen tapahtui jyrkkä käänne, jolloin ylimmät tulo-osuudet kääntyivät voimakkaaseen kasvuun. Ylimmät tulo-osuudet ylittävät nyt selkeästi 1960-luvun tasot. Keskeistä tähän kasvuun on ollut ennen näkemätön pääomatulojen kasvu. Pääomatulojen osuus suurituloisimman yhden prosentin tuloista oli vuonna 2007 62 prosenttia. Vuonna 1990 tuo osuus oli 14 prosenttia. Ylimpien tulojen koostumus on muuttunut hyvin erilaiseksi 1990-luvun puolivälin jälkeen. Vuoden 1993 veroreformi on vaikuttanut tähän kehitykseen. Ns. eriytetty tuloverojärjestelmä, jossa pääomatuloa verotettiin saman suhteellisen veroprosentin mukaan, on vähentänyt verotuksen progressiivisuutta ja lisännyt ylimpien tulojen osuutta Suomessa.

Asiasanat: Ylimmät tulo-osuudet, tuloerot, verotus, tuloliikkuvuus

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1. Introduction

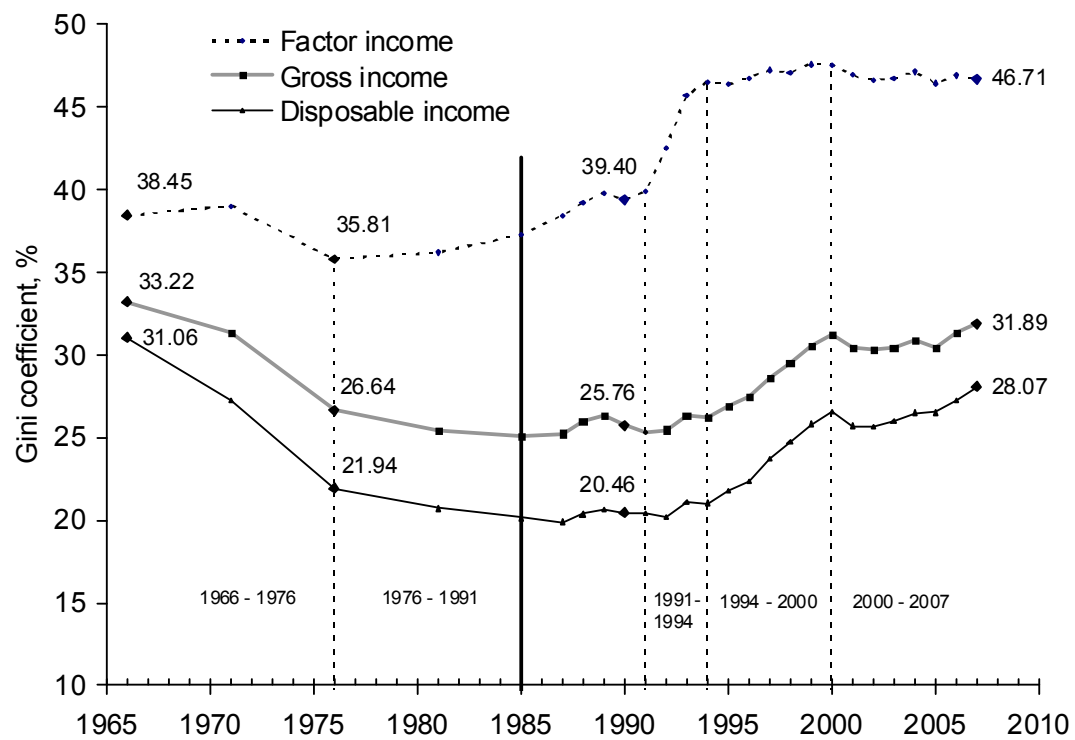
A key aspect of the rise in income inequality in Finland since the mid 1990s has been the dramatic jump in incomes among the top 1% of the population. Riihelä et al. (hereafter RST) (2005)¹ show how the proportion of disposable income by the very richest one per cent has doubled over the period 1992–2000. RST (2005) also consider how far our income tax system has responsible for changes in top income shares since the mid 1990s. How far are changes in top income shares as a reflection of the re-arrangement of income? How far are they associated with changes in redistribution of the tax system?

In this paper we go on looking at more closely changes in inequality by considering how income changes at the upper end of the income distribution have driven the rising movement in the Gini coefficient (see Figure 1). Making use micro data we construct estimates of shares of top income groups until 2007. The paper shows how the proportion of income earned by the very richest one per cent has changed dramatically over the period 1966–2007. The total share of the highest earners fell consistently between the mid 1960s and the first part of the 1990s but then began to rise. The results bring out clearly how the major equalization from the mid 1960s to the mid 1990s has been reversed, taking the shares of top income groups back to levels of inequality or even higher found 40 years ago.

The structure of the paper is as follows. Section 2 describes the methods and the data used in this study. Section 3 summarizes the evidence about the top of the income distribution that can be derived from Income Distribution Surveys and Household Expenditure Surveys over the period 1966–2007. Section 4 in turn summarizes changes in the composition of incomes. Section 5 considers possible explanations of the observed changes in the distribution. Section 6 shows the impact of income tax system and section 7 the role of income mobility. Section 8 concludes.

¹ See also Jäntti M., M. Riihelä, R. Sullström and M. Tuomala (2010).

Figure 1 Gini coefficients in 1966–2007



Source: Household Expenditure Surveys in 1966–1985, Income Distribution Surveys in 1987–2007, Statistics Finland.

2. Data and methods

2.1 Micro-Data 1966–2007

We use Income Distribution Surveys (IDS) and Household Expenditure Surveys (HES)² published by Statistics Finland to study the evolution of top incomes in Finland. The surveys are representative national samples. The sample size of HES from 1966 to 1985 varies between 3 500–8 800 households and the sample size of IDS from 1987 to 2007 around 9 000–12 000 households drawn from the private households in Finland (see Appendix Table A.1 and A.2). All HES and IDS samples are defined over households and household incomes.

HES data contain detailed information on households' incomes, expenditures and characteristics. Personal income information of HES is collected from various registers, such as the tax authorities and the social security administration. Sampling procedures, the non-response etc. are shortly described in Appendix Table A.2 and Laaksonen (1992). IDS data contain information on personal incomes, taxes and benefits together with various socioeconomic characteristics of the Finnish households. Most of the information in IDS has been collected from various administrative registers. Auxiliary information is collected through interviews. Each household is included in the sample for two consecutive years so that every year half of the total sample is based on a new panel (see Appendix Table A.3 and Laaksonen, 1989).

Nominal incomes have been transformed into real terms using the cost of living index (1951 = '100'). A decomposition of income components is given in Table 1. Realized capital gains were only partly taxable before the 1993 tax reform. Imputed rents of owner-occupied dwellings are not taxable. Therefore, we checked the sensitivity of results to the exclusion of capital gains and imputed rents. All types of income used in this study are calculated on annual basis.

Sometimes we call disposable income net income, because it is factor income (market income) plus net transfers (difference between received and paid transfers of households). Indirect taxes, such as VAT and specific commodity taxes and the provision of public services are not included in our data. This may have important consequences, because indirect taxes and public services tend to be regressive (see for example Sullström and Riihelä, 1996; Suoniemi, 1993; Jäntti, 2004).

² Often the terms Household Budget Studies or Consumption Expenditure Surveys are also used in related studies.

Table 1 Income variables in the study

	labour income (wages and salaries)
+	entrepreneurial income
=	earned income (primary income)
+	capital income (= dividends + interest income + rental income + imputed net rents of owner-occupied dwellings + realized capital gains)
=	factor income
+	current transfers received
=	gross income
-	current transfers paid (= state earned income tax + state capital income tax + property tax + other taxes + other current transfers paid incl. social security contributions)
=	disposable income

Main population group according to household heads, e.g. their socioeconomic status, is given in more detailed in Table 2.

2.2 Equivalence scales

An equivalence scale may be a simple per capita measure or a more complicated way to take into account economies of scale in the consumption of certain goods at household level. Equivalence scales are indices which convert nominal incomes (y) of heterogeneous households to comparable measures of well-being (y_e). Shortly, the various scales can be represented in the form

$$y_e = \frac{y}{\lambda(d)},$$

where λ is a function of demographic characteristics d . The concept of equivalence scale has foundation on consumer theory. Consumers' preferences may be represented in a cost function (c) which depends on prices (p) and utility (u), i.e. analytically $y = c(u, p)$. Since the cost function gives the minimum cost of achieving a given level of utility, we can use the cost function to calculate what is the additional cost for a household of a given size and composition to achieve the same level of utility of a benchmark household. The extended cost function includes the additional variable d , i.e. $c(p, u, d)$. The equivalence scales λ is defined as:

Table 2 Composition of socioeconomic status in the Finnish households

	Categories
1. Farmers	11. Farmer etc. employers, 12. Farmers etc. on own account
2. Entrepreneurs	21. Small employers, 22. Other employers, 23. Own-account workers, 24. Self-employed persons in liberal professions, 29. Self-employed persons, unspecified.
3. White collars	31. Senior officials and upper management, 32. Senior officials and employees in research and planning, 33. Senior officials and employees in education and training, 34. Other senior officials and employees, 39. Senior officials and employees, unspecified.
4. Blue collars	41. Supervisors, 42. Clerical and sales workers, independent work, 43. Clerical and sales workers, routine work, 44. Other lower-level employees with administrative and clerical occupations, 49. Lower-level employees, unspecified.
5. Workers	51. Workers in agriculture, forestry and commercial fishing, 52. Manufacturing workers, 53. Other production workers, 54. Distribution and service workers, 59. Workers, unspecified.
6. Pensioners	71. Retired self-employed persons, 72. Retired upper-level employees, 73. Retired lower-level employees, 74. Retired manual workers, 79. Other pensioners.
7. Other	60. Students, 81. Long-term unemployed, 82. Others not classified elsewhere, 99. Socioeconomic status unknown.

$$\lambda = \frac{c(p, u, d_k)}{c(p, u, d_0)},$$

where d_k is demographic characteristics and the minimum cost of achieving the same level of utility for the benchmark household with characteristics d_0 .

Theoretical foundations for equivalence scales can be found in e.g. Deaton and Muellbauer (1980). Finnish empirical applications include Suoniemi and Sullström (1995), Hagfors (1989), Hagfors and Sullström (1989) and Aura (1996). In this study, we restrict ourselves mainly to different OECD equivalence scale applications, and especially to the so called “old OECD equivalence scale” version.

The most commonly used equivalence scales include:

- OECD equivalence scale: The scale assigns a value 1 to the household head, 0.7 to each additional adult and 0.5 to each child (often also mentioned as “Oxford scale” or “old OECD scale”).
- OECD-modified scale: The scale adopted in the late 1990s and it assigns a value 1 to the household head, 0.5 to each additional member and 0.3 to each child (Haagenaars et al. 1994). Statistics Finland uses the definition of children to be 0–13 years old and adults over 13 years old.

- Square root scale: The scale divides household income by the square root of household size (e.g. OECD 2008). This implies that a household of four persons need twice the income of single person to be at the same utility level.

The square root scale is actually a special case of a more general form. If y_i denotes the total disposable income of household i , the adjusted income of each member j of household (φ_{ij}) is calculated as

$$\varphi_{ij} = \frac{y_i}{s_i^e},$$

where s_i is the number of members in household i and e is equivalence elasticity. If household size is used as the sole determinant for equivalence elasticity, i.e. the power by which needs increase as family size increases:

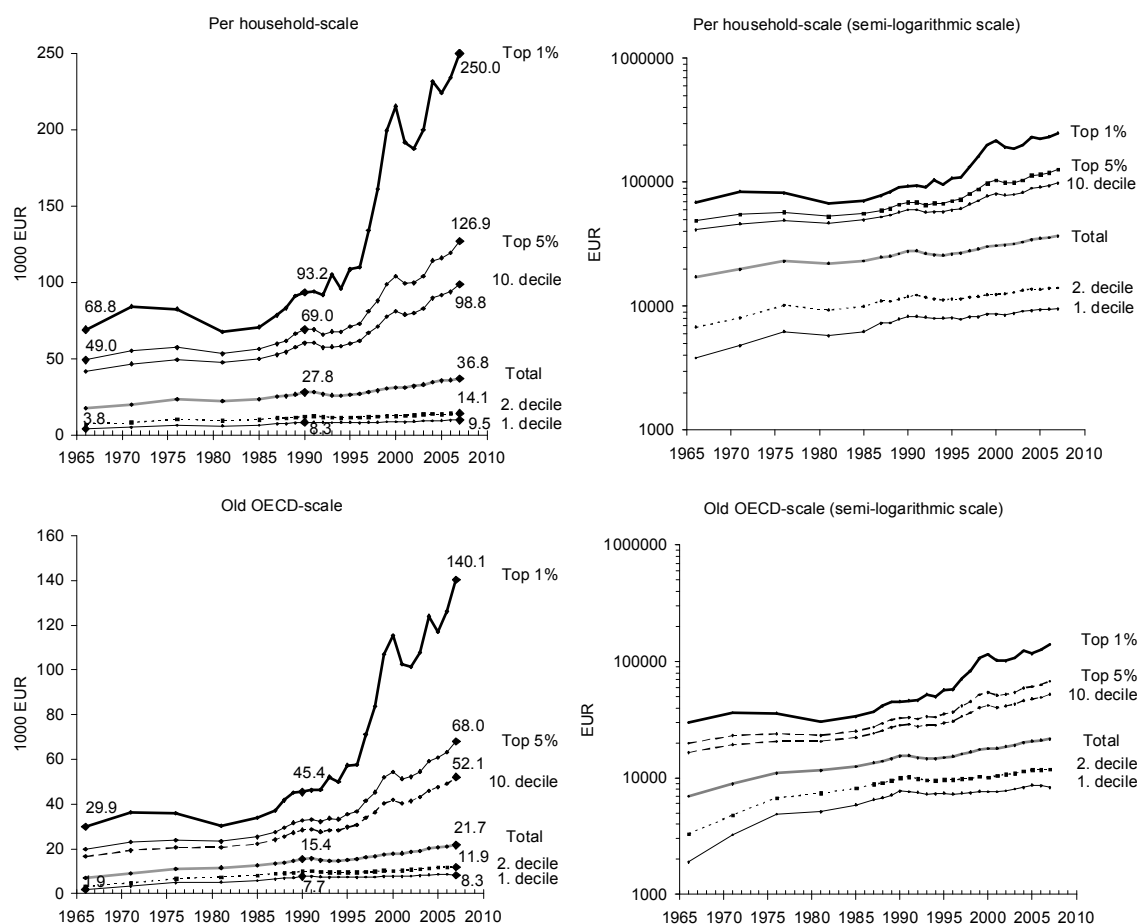
$$e = \frac{\ln(y_i)}{\ln(s_i)}$$

The choice of a particular equivalence scale depends on technical assumptions about economies of scale in consumption as well as on value judgements about the priority assigned to the needs of different individuals such as children or the elderly. These judgements will affect results. For example, the poverty rate of the elderly will be lower (and that of children higher) when using scales that give greater weight to each additional household member (Förster 1994). In selecting a particular equivalence scale, it is therefore important to be aware of its potential effect on the level of inequality and poverty, on the size of the poor population and its composition, and on the ranking of countries. Sensitivity analyse suggest that while the level and, in particular, the composition of income poverty are affected by the use of different equivalence scales, trends over time and rankings across countries are much less affected.

3. Trends in top income shares, a general pattern over period 1966–2007

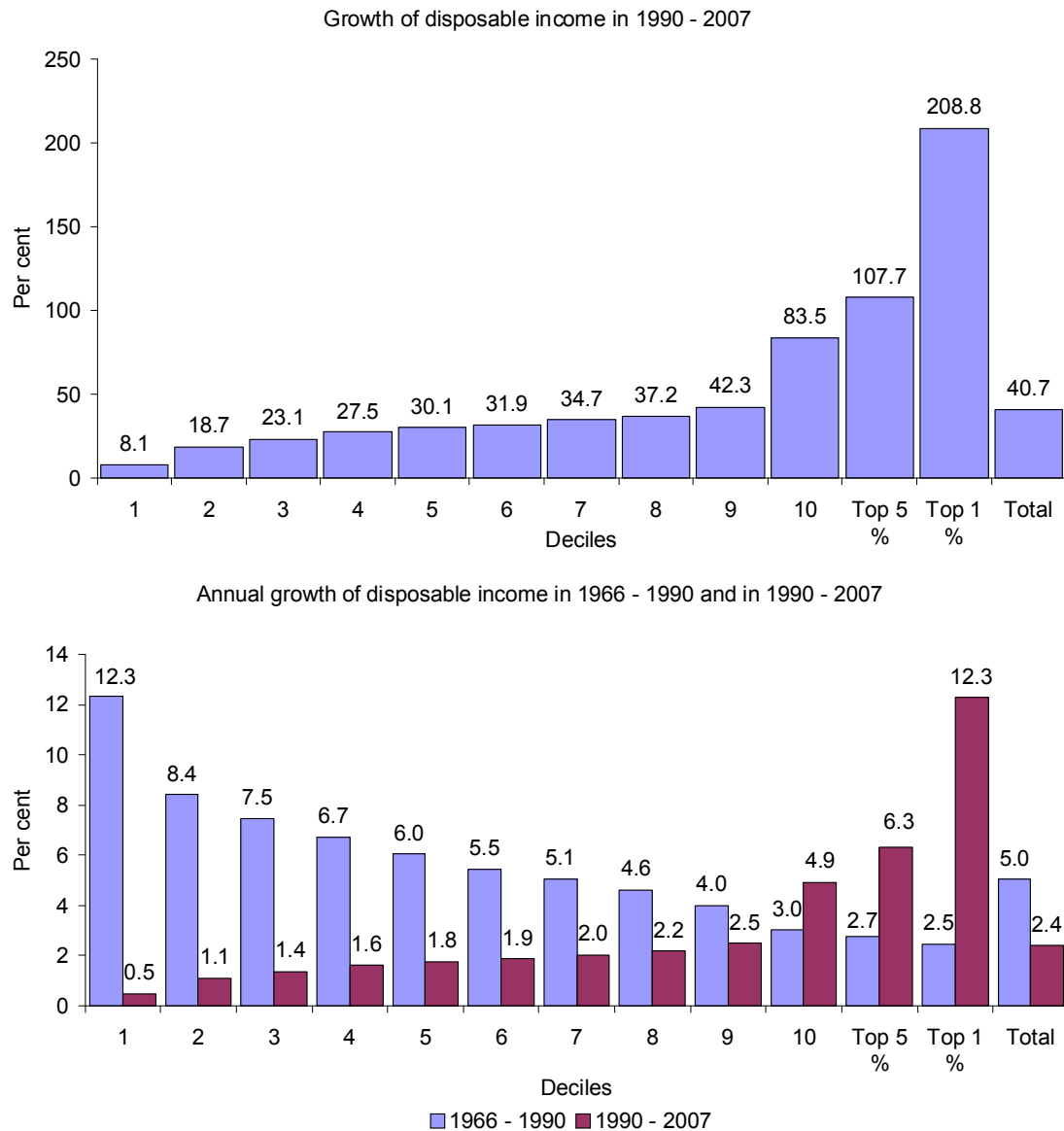
Figure 1 told that since the mid 1990s inequality has increased quite markedly. However, this figure offers no clues as to where in the distribution the rise in inequality occurred. Did incomes accelerate at the top? Did they stagnate or fall at the bottom? Both? Or something else? Figure 2 and 3 already offer more insights. In these figures we focus upon changes to incomes over the period 1990–2007, expressing all incomes in 2007 prices. Figure 2 shows real average disposable income in different deciles and top per cent in 1966–2007. Figure 3 in turn shows the rate of income growth at different points of the income distribution.

Figure 2 Real average disposable income in deciles and top 5 and 1 % in 1966–2007, at 2007 prices



Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Figure 3 Real disposable income growth by deciles, top 5 and 1 % and total



Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1990–2007, Statistics Finland.

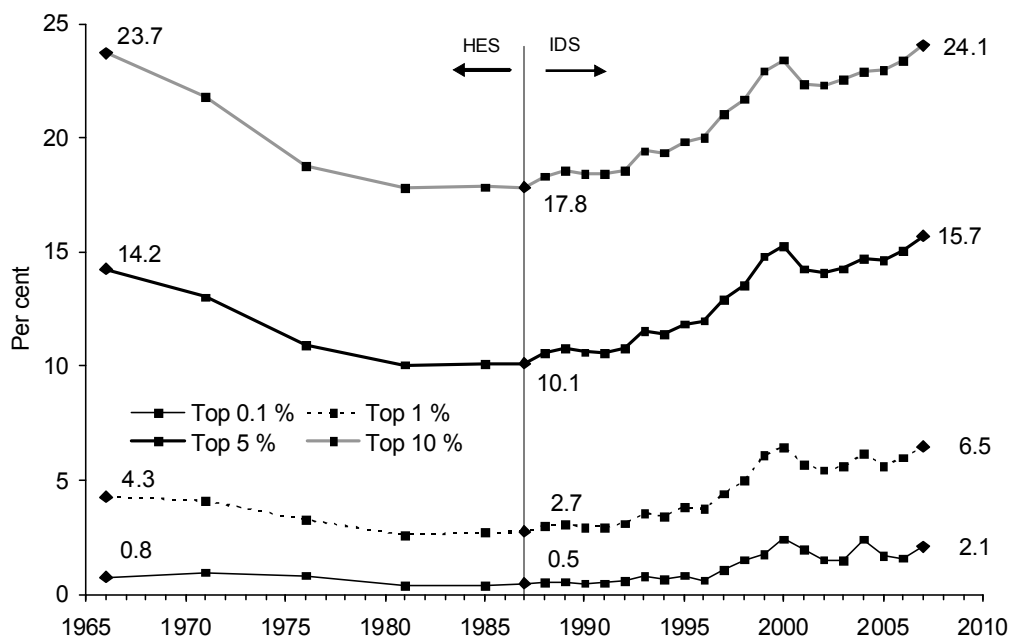
We see from Figure 3 that average income, as measured by the mean, increased by 40.7 (2.4 per cent by when annualised). At the same time there were huge income gains at the very top. The top one per cent saw their real incomes roughly double over the period. Their incomes increased by 208.8 per cent over the period from 1990 to 2007 and 12.3 per cent on annualised basis. Hence a lion share of that growth since the mid 1990s benefited those at the top of income distribution.

Table 3 Top income shares (%) 1966–2007, old OECD units

Year	Factor income					Gross income					Disposable income				
	0.1 %	1 %	5 %	10 %	50 %	0.1 %	1 %	5 %	10 %	50 %	0.1 %	1 %	5 %	10 %	50 %
1966	0.906	4.982	16.403	26.788	76.544	0.827	4.574	15.260	25.062	72.895	0.762	4.273	14.233	23.701	71.415
1971	1.246	5.494	16.414	26.627	76.816	1.138	4.891	14.890	24.231	71.411	0.974	4.097	13.023	21.787	68.730
1976	1.078	4.425	14.159	23.693	74.927	0.927	3.952	12.666	21.151	68.445	0.821	3.274	10.906	18.743	65.219
1981	0.656	3.870	13.545	23.131	75.429	0.530	3.344	11.813	20.225	67.682	0.387	2.603	10.044	17.793	64.421
1985	0.601	3.753	13.760	23.674	76.173	0.533	3.315	11.842	20.327	67.361	0.385	2.707	10.087	17.849	63.971
1987	0.775	4.214	14.394	24.412	76.970	0.666	3.541	12.122	20.610	67.429	0.475	2.739	10.129	17.831	63.765
1988	0.836	4.527	14.988	25.109	77.421	0.743	3.869	12.734	21.305	67.854	0.524	2.998	10.564	18.315	64.041
1989	0.881	4.615	15.283	25.441	77.831	0.761	3.912	12.888	21.471	68.042	0.557	3.082	10.761	18.574	64.232
1990	0.845	4.482	14.954	25.206	77.577	0.684	3.717	12.502	21.079	67.726	0.481	2.951	10.617	18.438	64.110
1991	0.792	4.497	15.174	25.529	78.097	0.647	3.653	12.380	20.966	67.403	0.500	2.953	10.595	18.442	64.042
1992	0.790	4.728	16.078	26.827	80.053	0.656	3.768	12.662	21.203	67.506	0.576	3.114	10.773	18.534	63.864
1993	1.173	5.474	17.356	28.691	82.156	0.841	4.124	13.212	21.910	68.034	0.808	3.572	11.521	19.429	64.447
1994	1.024	5.232	17.221	28.775	82.689	0.736	3.859	12.935	21.780	67.871	0.646	3.407	11.399	19.346	64.360
1995	1.048	5.610	17.687	28.994	82.290	0.750	4.145	13.343	22.107	68.241	0.824	3.810	11.840	19.829	64.806
1996	0.868	5.453	17.624	28.988	82.724	0.647	4.151	13.469	22.236	68.776	0.627	3.751	11.987	19.987	65.320
1997	1.510	6.343	18.548	29.727	82.779	1.102	4.843	14.333	23.225	69.341	1.071	4.424	12.916	21.055	66.137
1998	1.924	6.972	18.978	29.953	82.338	1.496	5.409	14.902	23.785	69.800	1.511	4.986	13.518	21.685	66.724
1999	2.330	8.321	20.324	31.049	82.139	1.789	6.586	16.217	25.002	70.135	1.760	6.086	14.793	22.918	67.200
2000	3.250	8.597	20.556	31.127	82.233	2.556	6.809	16.516	25.289	70.559	2.422	6.463	15.268	23.408	67.696
2001	2.397	7.624	19.461	30.186	81.983	1.892	6.014	15.576	24.363	70.085	1.956	5.701	14.253	22.352	67.262
2002	2.217	7.586	19.481	30.182	81.632	1.718	5.963	15.578	24.378	69.946	1.519	5.450	14.074	22.294	67.208
2003	2.105	7.379	19.076	29.965	81.839	1.664	5.794	15.332	24.253	70.038	1.476	5.609	14.265	22.554	67.476
2004	2.889	8.019	19.508	30.223	81.975	2.240	6.352	15.721	24.476	70.248	2.408	6.168	14.715	22.901	67.729
2005	2.072	7.690	19.835	30.555	81.831	1.599	6.117	16.021	24.932	70.402	1.680	5.636	14.661	22.976	67.760
2006	1.889	8.177	20.440	31.219	82.391	1.598	6.580	16.613	25.563	70.915	1.576	6.006	15.033	23.367	68.158
2007	2.658	8.474	20.781	31.578	81.874	2.114	6.840	17.043	26.066	71.125	2.083	6.466	15.681	24.059	68.517

Source: Household expenditure surveys (HES) in 1966–1985, Income distribution statistics (IDS) in 1987–2007, Statistics Finland.

Figure 4 Top disposable income shares in 1966–2007, %



Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1990–2007, Statistics Finland.

Table 3 and Figure 4 show the shares of the top incomes (0.1, 1, 5 and 10 per cent). These results are also striking. First, the share of the rich in total income is no longer trivial. As Table 3 and Figure 4 show that the top one per cent of the total income in our sample has taken an increasing share of total income since 1994, with sharp rise continuing over the latter part of the 1990s. In 2007 one per cent of households – around the richest 50 000 people – receive 8.5 per cent of total factor income, compared with income shares of 4.5 per cent in 1990 and 3.9 per cent in 1981 (see Table 3). The top one per cent has 6.5 per cent of after tax income (disposable income) in 2007. That share has doubled over the past 17 years (3.0 per cent in 1990). That is a big shift to the top, as a matter of pure arithmetic, it must mean that the incomes of less well off individuals grew considerably more slowly than average income. And this just happened. Compared with top one per cent group, the income shares of percentile groups within the rest of the 10 per cent has risen more modestly over the last ten years. The top 5 per cent have 10.6 per cent of total after tax income in 1990. That share was 15.7 per cent in 2007. Hence most of the gains in share of the top 10 per cent over last 17 years were actually gains to the top one per cent, rather than the next 4 or 9 per cent. The share of income going to the top decile was 24.1 in 2007, and it is now slightly more than the share of the bottom 40 per cent of the population (23.3 per cent, see Table A.3).

As Figure 4 shows, top incomes shares display a U-shaped pattern over the period 1966–2007, with a drop during the period from 1966 to the beginning of the 1990s, fol-

lowed by a sharp rise until 2007. Our series also shows that the levels of all top income shares are now higher than in the mid 1960s.

Table 4 Top disposable income shares (%) in selective years and consumption unit

Equivalence scales ¹	Sample weight ¹	Income transform. ¹	1966	1976	1985	1990	1995	2000	2005	2007
Household income: $\varepsilon = 0$	$h_i w_i$	y_i / h_i^ε								
Top 0.1 %			0.42	0.64	0.32	0.50	0.79	2.12	1.86	2.58
Top 1 %			3.66	3.05	2.67	3.03	3.79	6.42	6.42	6.60
Top 5 %			13.17	11.24	10.72	11.17	12.26	15.50	15.87	16.22
Top 10 %			22.35	19.58	19.25	19.64	20.83	24.27	24.69	25.09
Square root scale: $\varepsilon = 1/2$	$h_i w_i$	y_i / h_i^ε								
Top 0.1 %			0.60	0.74	0.34	0.46	0.80	2.26	1.73	2.29
Top 1 %			3.83	3.09	2.56	2.88	3.73	6.39	5.84	6.44
Top 5 %			13.32	10.51	9.93	10.47	11.71	15.17	14.79	15.62
Top 10 %			22.45	18.32	17.72	18.31	19.66	23.30	23.07	23.98
Per capita income: $\varepsilon = 1$	$h_i w_i$	y_i / h_i^ε								
Top 0.1 %			0.78	0.93	0.45	0.53	0.81	2.51	1.55	2.09
Top 1 %			5.06	3.72	3.02	3.24	4.04	6.67	5.59	6.67
Top 5 %			15.87	12.08	11.03	11.52	12.67	15.91	15.02	16.30
Top 10 %			25.87	20.50	19.24	19.84	21.09	24.47	23.75	25.06
Old OECD scale:	$h_i w_i$	y_i / o_i^{old}								
Top 0.1 %			0.76	0.82	0.39	0.48	0.82	2.42	1.68	2.08
Top 1 %			4.27	3.27	2.71	2.95	3.81	6.46	5.64	6.47
Top 5 %			14.23	10.91	10.09	10.62	11.84	15.27	14.66	15.68
Top 10 %			23.70	18.74	17.85	18.44	19.83	23.41	22.98	24.06
OECD modified scale:	$h_i w_i$	y_i / o_i^{mod}								
Top 0.1 %			-	-	-	0.47	0.84	2.22	1.72	2.37
Top 1 %			-	-	-	2.89	3.77	6.43	5.70	6.43
Top 5 %			-	-	-	10.39	11.67	15.17	14.65	15.57
Top 10 %			-	-	-	18.12	19.57	23.25	22.89	23.88
Household income: sample weight	w_i	y_i								
Top 0.1 %			0.53	0.78	0.40	0.54	0.81	2.67	1.91	2.37
Top 1 %			4.06	3.56	3.05	3.35	4.13	7.00	6.36	6.79
Top 5 %			14.15	12.36	12.08	12.40	13.47	16.89	16.39	17.25
Top 10 %			24.00	21.33	21.39	21.63	22.72	26.27	25.93	26.86

¹ y_i = income, h_i = individual members, w_i = sample weight, o_i^{old} old OECD-scale and o_i^{mod} modified OECD-scale in a household i . ε = economies of scale.

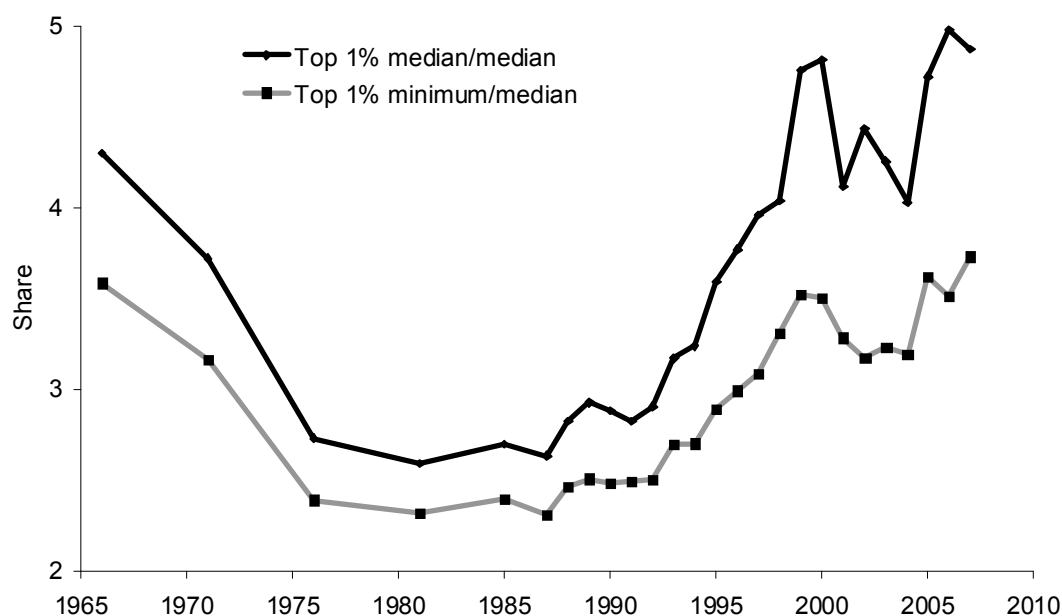
Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1990–2007, Statistics Finland.

In Table 4 we can see the role of equivalence scales for income distributions. In the case of the modified OECD scale, there is not enough information in our data 1966–1981 to calculate the scale values. The trends in the shares of top incomes are very consistent irrespective of the scale. Thus, results based on the old OECD-scale will not be different from the alternative choices.³

³ For example, the weighted mean of an income variable is estimated in the old OECD-scale case in the form: $\mu = \sum_i h_i w_i (y_i / o_i^{old}) / \sum_i h_i w_i$.

One way to see how the gap between the rich and the median income is widening is to construct the ratio of top 1 % disposable income (evaluated at median and minimum) to median disposable income of the population. This is shown in Figure 5. This ratio also displays a U-shaped pattern. In the 1980s, the median income of the top one percent was about slightly less than three times as large as median income of population. In 2007 the ratio was almost five times.

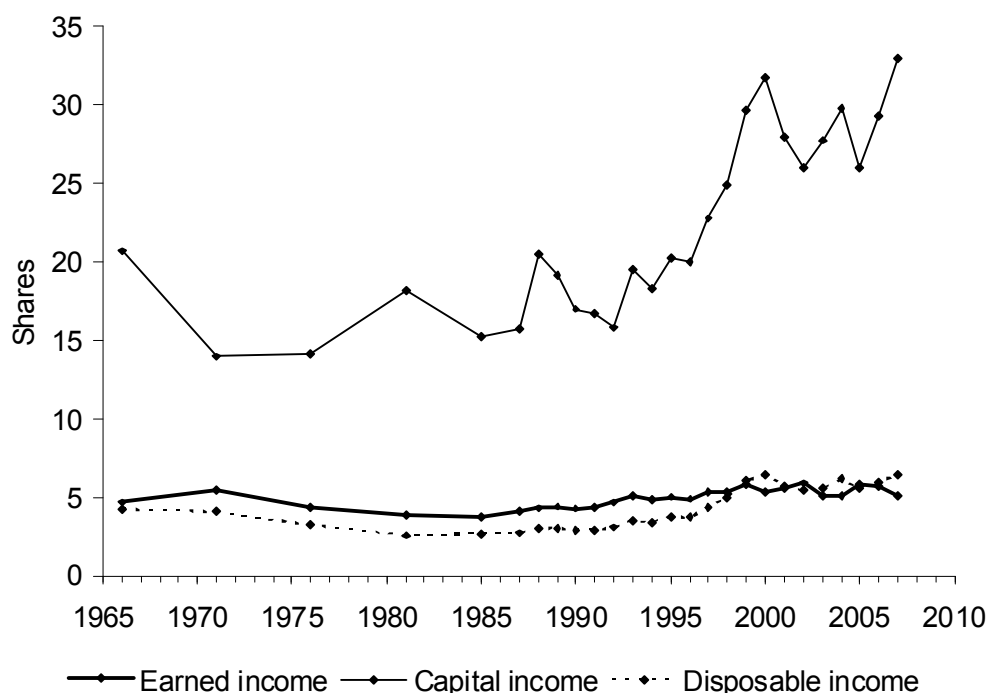
Figure 5 The ratio of top 1 % disposable income (at median and minimum) to median disposable income



Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1990–2007, Statistics Finland.

Figure 6 displays the share of different income concept (capital income, earnings and disposable income) that goes to the top one percent. For example, the uppermost curve shows that the one percent of the population with the highest capital income received about 14 percent of total capital income in 1971, about 20 percent in the beginning of the 1990s and 35 percent in 2004. Figure 6 also shows that disposable income was more equally distributed than earnings until the end of the 1990s. Since then the share of top one percent of disposable income and earnings has been roughly speaking the same.

Figure 6 Top 1 per cent share of different income concept in 1966–2007, %

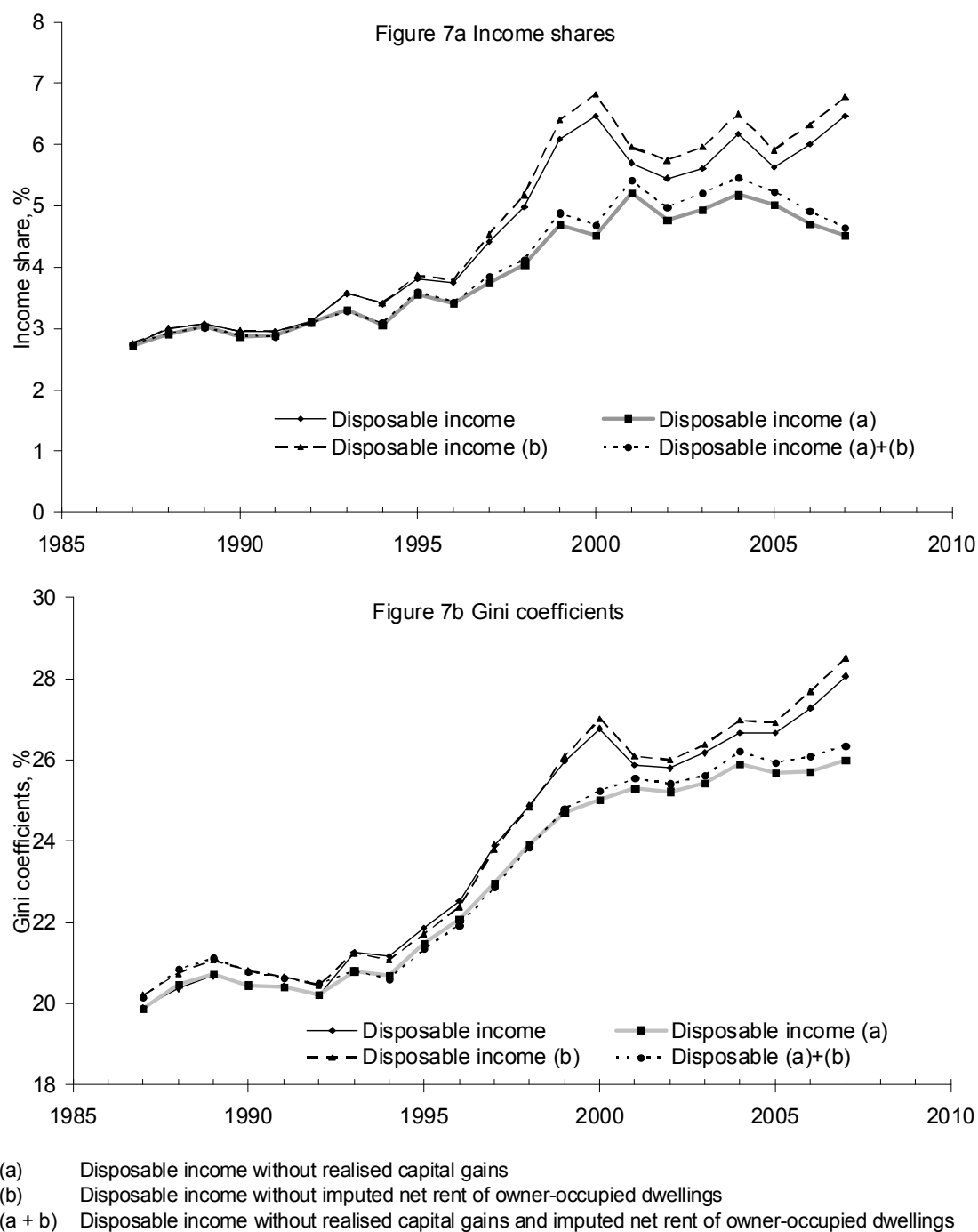


Source: Household Expenditure Surveys (HES) in 1966–1985 and Income Distribution Surveys (IDS) in 1990–2007, Statistics Finland.

Some people argue that the inclusion of capital gains overstates the income of the top groups in several ways. Realized capital gains are not an annual flow of income and form a very volatile component of income depending on stock price variations. It is true that capital gains are not persistent income but in any case asset sales must take place some time. Moreover, before 1993 capital gains were in part taxable. Therefore in order to assess the sensitivity of our results to the treatment of capital gains and imputed rents of homeowners we construct series excluding capital gains and imputed rents. The main conclusion from our sensitivity analysis is that excluding capital gains and imputed rents makes very little difference. The general U-shaped pattern over the period remains (see Figure 7, Table 3 and Table A.5).

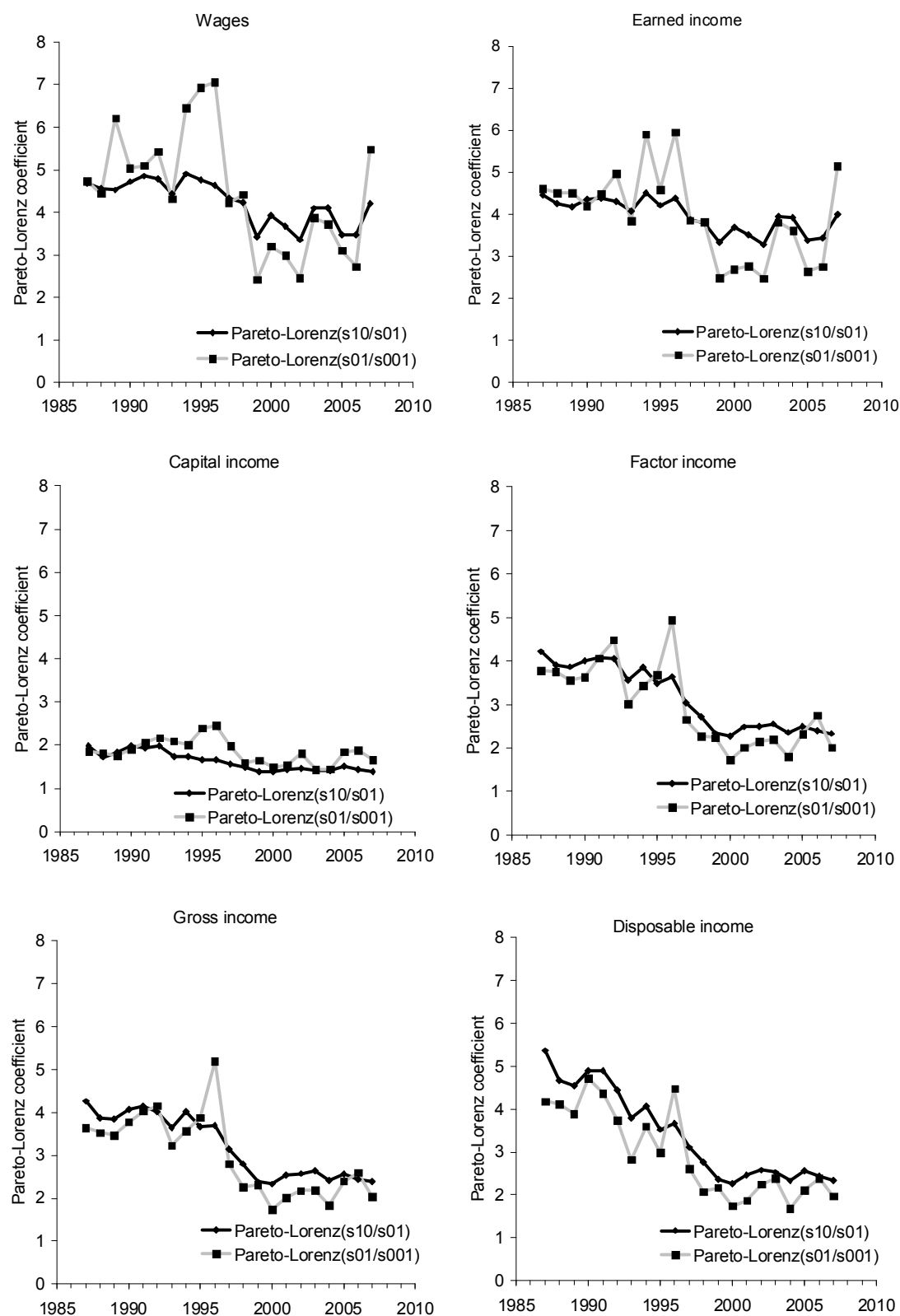
With capital gains and imputed rents included, our calculations show the share of income accruing to the top one per cent rising from 3.0 to 6.5 per cent between 1990 and 2007 (see Figure 7a). Without capital gains and imputed rents, the shift is from 2.9 to 4.6 per cent. Figure 7b in turn displays the Gini coefficients for the same four different income concepts. As we see the general pattern remains rather similar, excluding the “bubble” years 1999 and 2000 (see also Table A.4).

Figure 7 Income shares for top 1% and Gini coefficients in different income concepts



Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Figure 8 Pareto-Lorenz coefficients by income items



Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Figure 8 provides estimates of Pareto-Lorenz coefficient⁴, α , for various income concepts calculated from share of top 1% (0.1%) within top 10% (1%) in 1987–2007. To interpret the figure 8, note that the larger the Pareto-Lorenz coefficient α , the smaller is the within-group share. The graph shows that inequality among top income people was low for earned income and factor income from the late 1980s to the mid 1990s and then started to increase. The line that is the lowest of all lines in the graph is the Pareto-Lorenz coefficient for capital income. It has a strong declining trend since the late 1990s. It fell from 2.0 in 1990 to 1.4 in 2007.

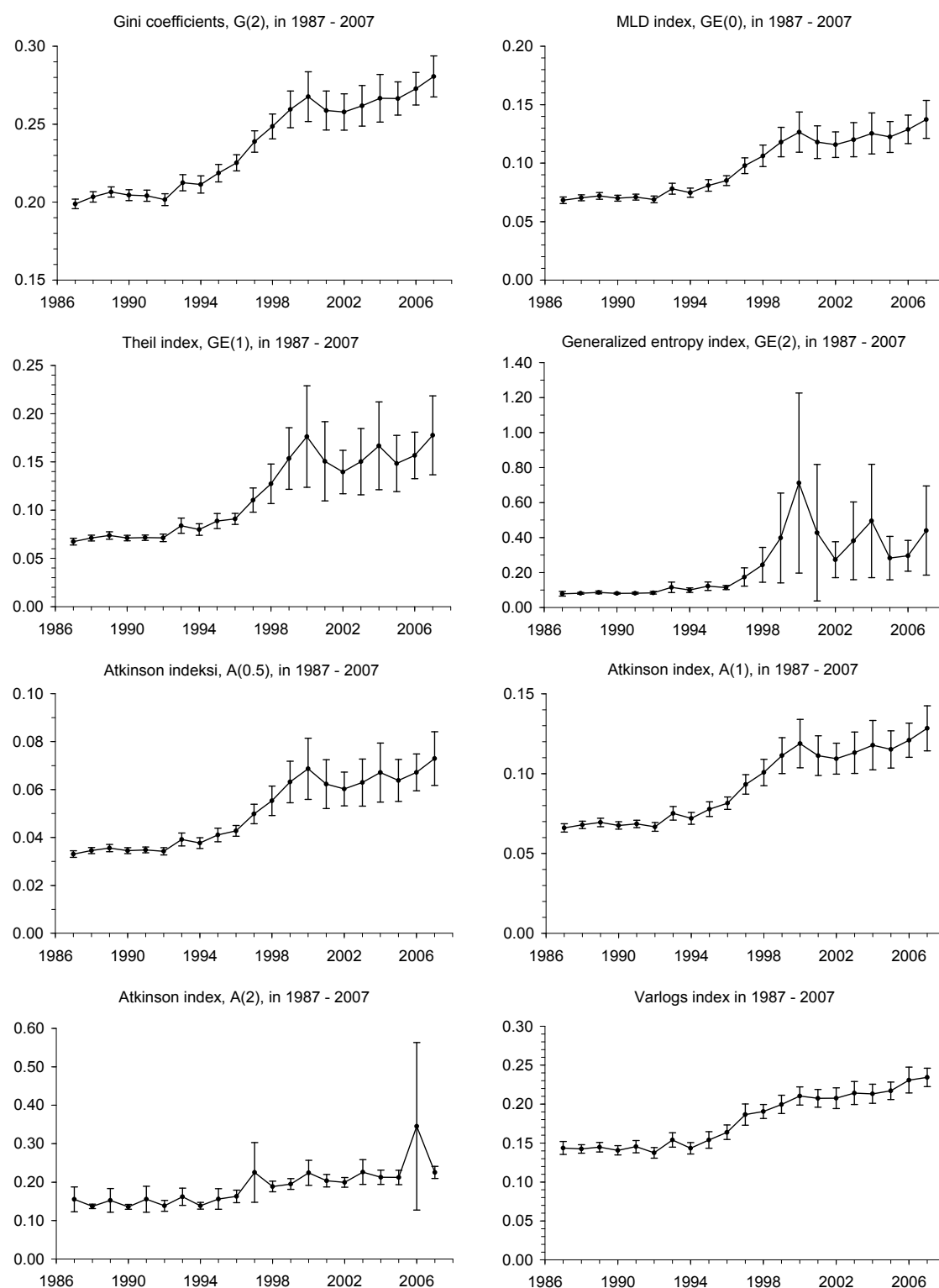
Comparison with other inequality measures

There are a number of different ways of measuring inequality. Each provides a different kind of summary of the difference between the poor and the rich. The most commonly used summary measure of inequality is the Gini coefficient. The rapid growth in income inequality over the latter part of the 1990s in Finland is the most important feature of the changes in the Gini coefficient (measured in disposable income, $G(y_d)$) the last 40 years. Over the 1960s and 1970s the Gini coefficient declined, then remained almost constant until the turning point in the beginning of the 1990s. The rise in the Gini coefficient that started around the mid 1990s accelerated over the latter part of the 1990s. The increase has been the fastest income inequality growth in the modern Finnish economic history. Some first three years of the 2000s, income inequality has remained constant or has stopped rising (see Riihelä et al. 2001, Riihelä 2009) and in 2007 the value of the Gini coefficient has become close to the highest value of the whole period 1966–2007 i.e. the year 1966 (see Figure 1).

How closely top income shares track other measures of inequality. To see this we have calculated various inequality measures the Gini, Atkinson index and Theil. As shown visually in Figure 9 each measure are positively associated with the share of the top one percent. Both levels and changes are strongly correlated with one another, suggesting that the same factors which affect inequality at the top of the distribution also affect the Gini coefficient.

⁴ See chapter 2 in Atkinson and Piketty (2007)

Figure 9 Some disposable income (old OECD) inequality indices and standard errors in 1987–2007



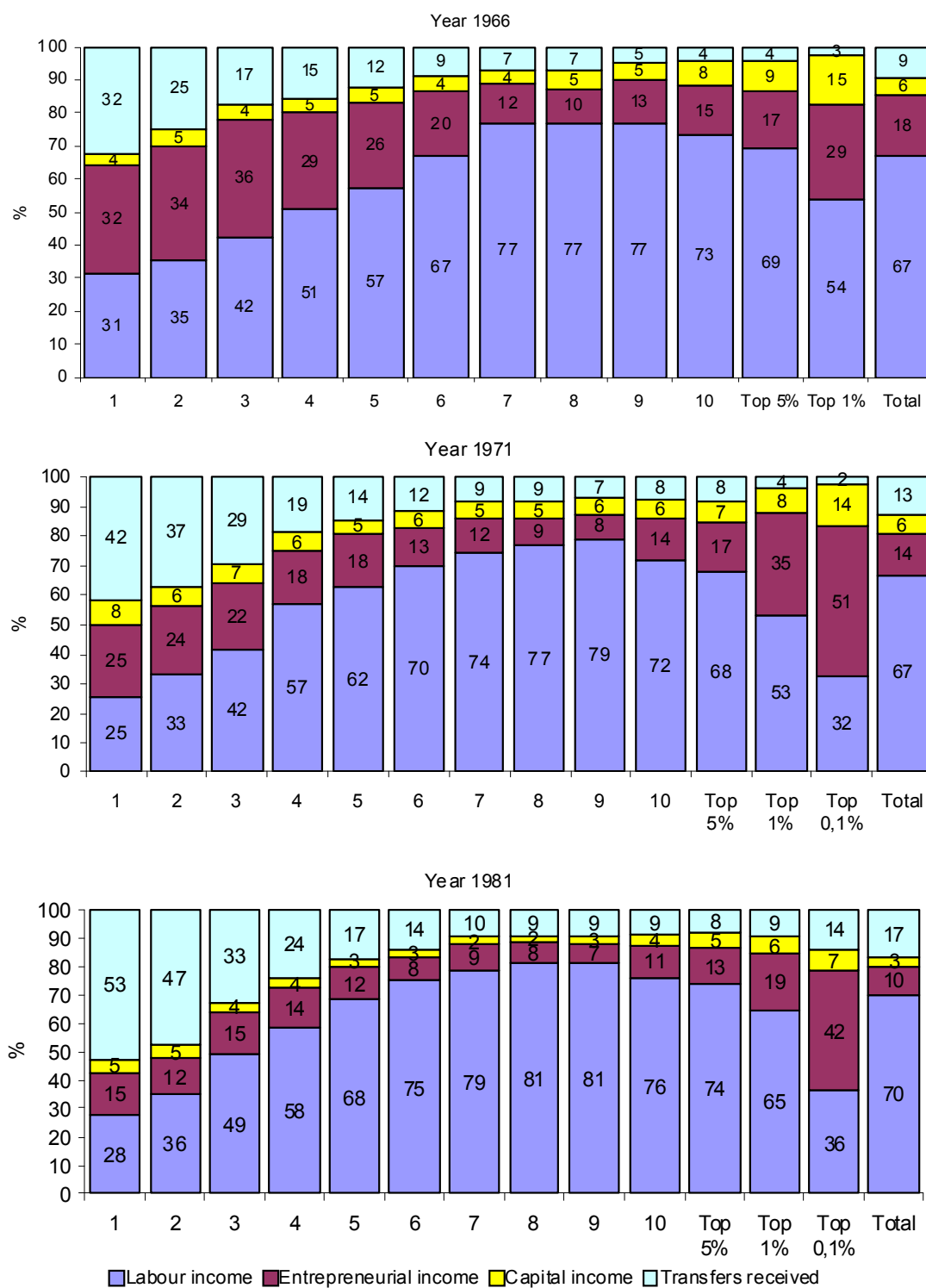
Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

4. The composition of top incomes

We saw in section 3 that top income shares have increased drastically over the last ten years, and that this increase was concentrated within the top one per cent. How far are changes in top income shares associated with changes in the composition of top incomes? For different parts of the income distribution particular components of income are of more or less importance. The selected years 1966, 1971, 1981, 1987, 1990, 1994 and 2007 of Figure 10 shows the importance of different sources of gross income (see more accurately Table A.6). For example the share of top one per cent depends on its share in total earnings and total capital income. In 2007 market incomes other than earnings i.e. capital income were around 15 per cent of income for all groups, apart from the top decile for which they made up 29 per cent, resulting in earnings being a smaller share of the top decile than rest of the top half. The differences in income composition mean that changes in relative values of different income sources have large effects on the overall distribution. As we expected very top incomes to be composed primarily of capital income, this suggests that a large increase in the share of top one per cent is mainly driven by an increase in top capital incomes. At the same time, Figure 10 shows that the share of capital income has also increased dramatically within the top one group. Our series show that the sharply increasing pattern of capital income is entirely due to dividends. Our evidence confirms that the very large increase of top incomes observed during 1995–2007 was to a large extent a capital income phenomenon.

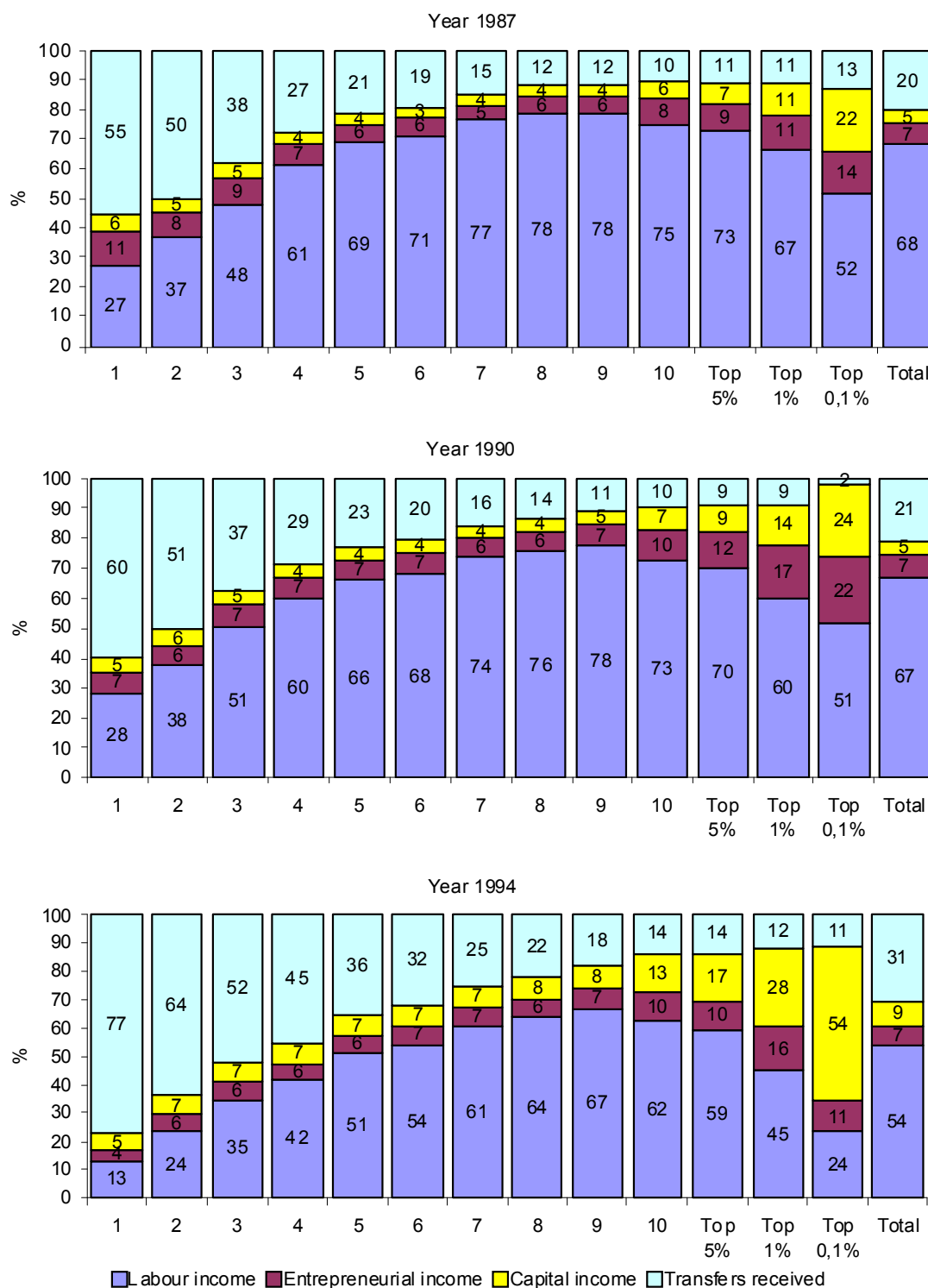
Figure 10 reports the composition of income in different deciles and in the top one per cent and top five per cent groups from 1966 and 2007. Figure 11 (and annually Table A.7) displays the composition of capital income respectively from 1994 to 2007. It shows that the share of dividends and interest income (in practice dividends) in total capital income has increased remarkably in the top one per cent group. It has increased from 37 per cent in 1994 to 55 per cent in 2004. The share of dividends in total gross income in the top one per cent group was 55 in 2004 while the share of capital gains was 33 per cent. The share of capital gains has been very changeable over the period 1994–2007. Its share was in 2000 and 2007 much higher than one of dividends. Figure 10 also shows that the share of capital income is not only increasing in income, but it is increasing now much steeper than ten years ago.

Figure 10 Gross income items in deciles and in 5 %, 1 % and 0.1 % ordered by gross income



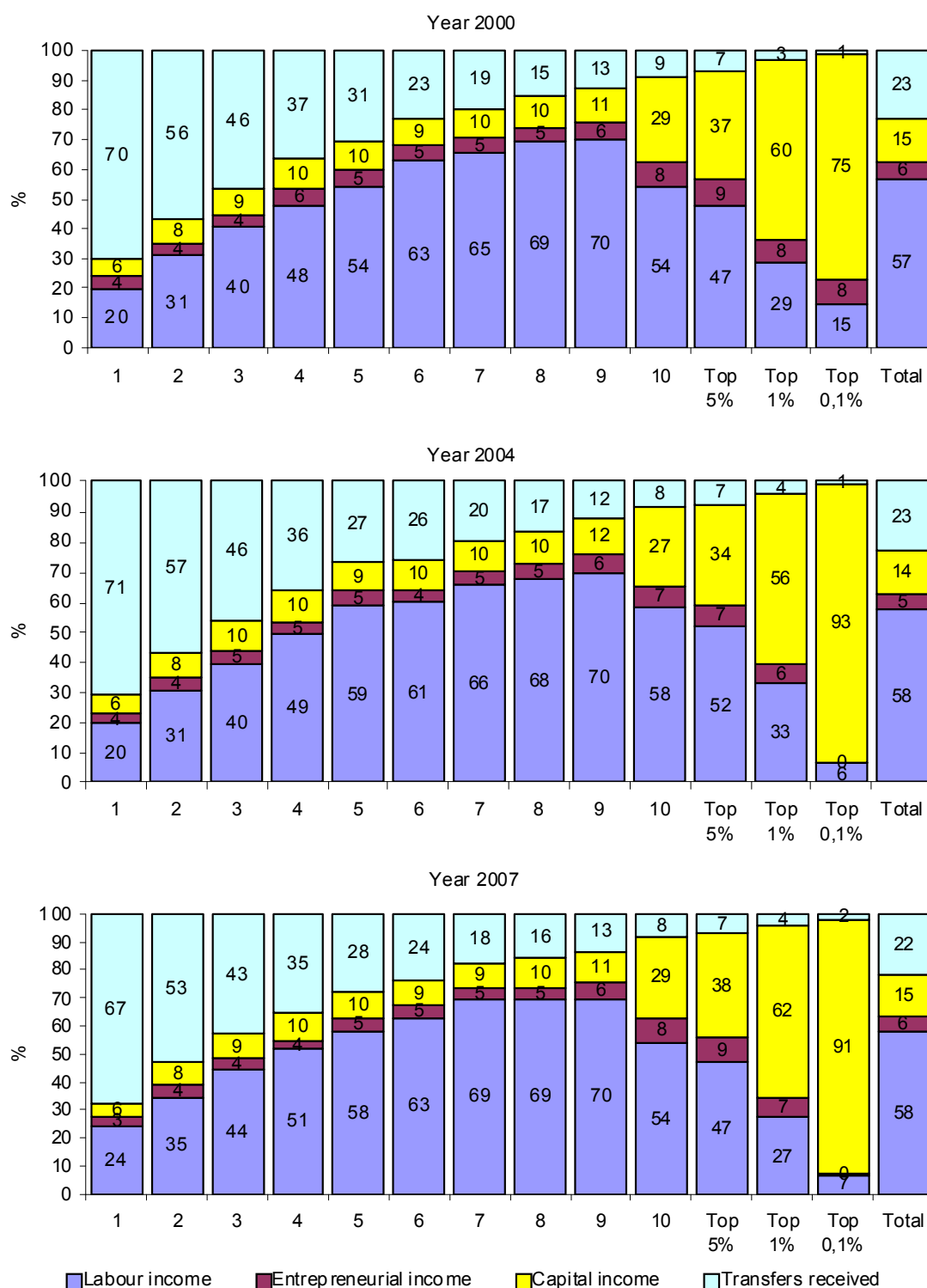
Source: Household Expenditure Surveys (HES) 1966, 1971 and 1981, Statistics Finland.

Figure 10 continues ...



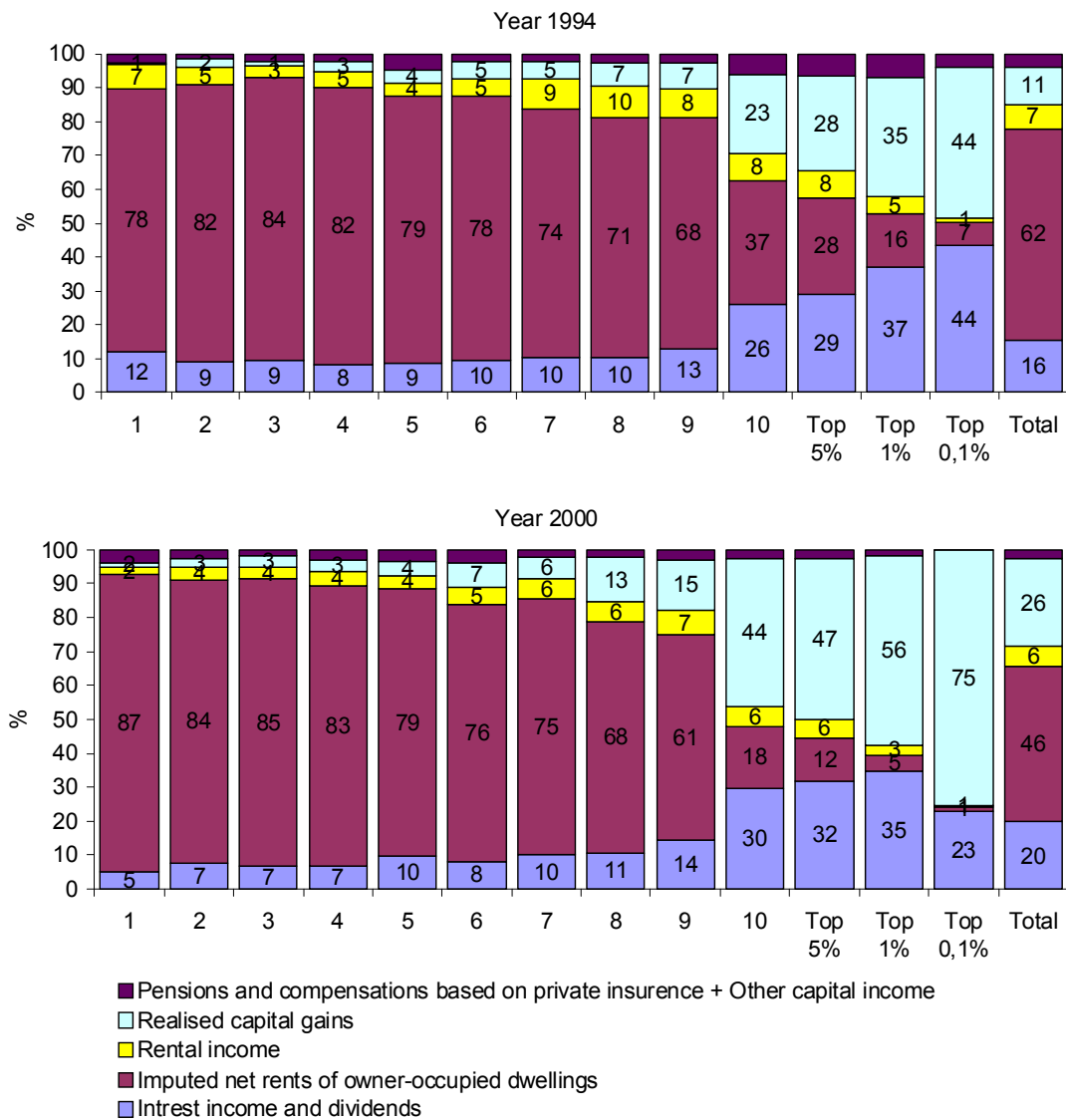
Source: Income Distribution Surveys (IDS) 1987, 1990 and 1994, Statistics Finland.

Figure 10 continues ...



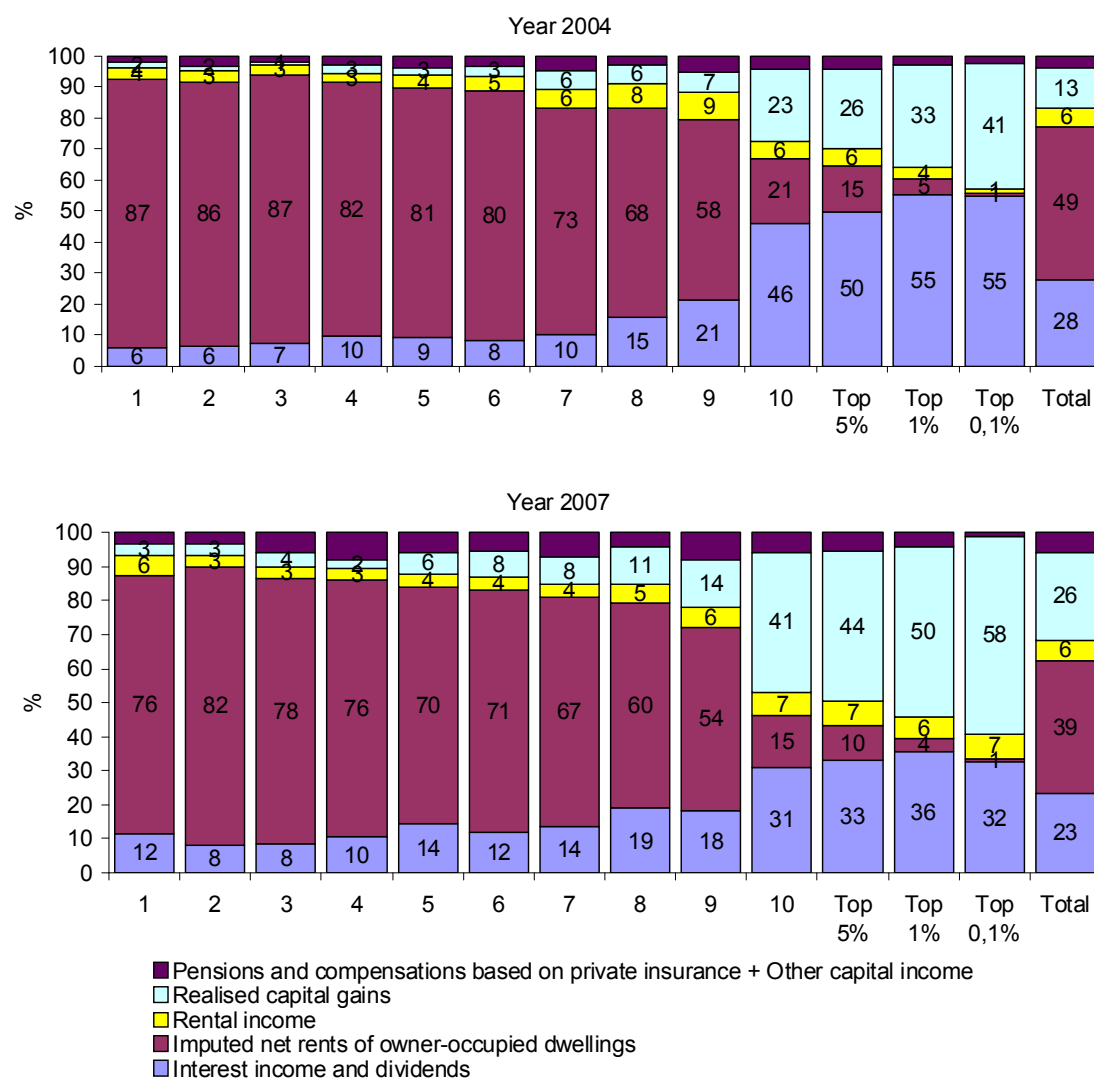
Source: Income Distribution Surveys (IDS) 2000, 2004 and 2007, Statistics Finland.

Figure 11 Capital income items in deciles and in 5%, 1% and 0.1 % ordered by gross income



Source: Income Distribution Surveys (IDS) in 1994 and 2000, Statistics Finland.

Figure 11 continues ...



Source: Income Distribution Surveys (IDS) in 2004 and 2007, Statistics Finland.

5. Seeking explanations for increasing the top income shares

The increasing share of the top one per cent in total income has been a notable feature of the changes in income inequality in the Anglo-Saxon countries, including USA, UK, Canada (see Atkinson, 2002; Piketty and Saez, 2003) while in Europe the Netherlands, France and Switzerland display hardly any change in top income shares.

What explains the growing income share of the top one per cent? What causal forces could have produced such dramatic changes in top income shares? How far has income taxation been responsible for this pattern of distributional change? Following Piketty (2003), most authors have argued that dramatic increase in tax progressivity that has taken place in the inter war period in many countries studied and which remained in place at least until the recent decades, has been the main factor preventing top income shares from coming back to the very high levels observed at the beginning of the last century.⁵

Explaining the surge in top incomes in many advanced countries over the last 10–20 years is more difficult. Economists have formulated several hypotheses about its causes (see e.g. Atkinson, 1999). They are the shift from manufacturing to service production, technological changes, increased international trade, less progressive taxation etc. Of these the most frequently cited explanation is that technological advances, particularly in the advent of computerized technologies, have created greater demand for higher skilled and more educated workers and diminished demand for less skilled and less educated workers. By means of a simple application of supply and demand, this theory posits that skill biased technological change has driven up the wages of the higher skilled and driven down those of the lower skilled. However, there is growing group of economists who suggest it is not the sole explanation. For example, Piketty and Saez (2003) challenge the skill-biased technological change thesis on the ground that the timing of the shifts in income differences does not support it in the US. Similarly they contend that widening income differences cannot simply be a response to technical change or changes in the supply of educated workers, because the increase is highly concentrated among the very highest earners. The theory is not able to explain the rise of the working rich. Piketty and Saez (2003) instead argue that changing social norms is an important factor in explaining the recent increase in income inequality, particularly in the rise of mega-incomes for the very top earners. In the US, according to Piketty and Saez (2003), “the coupon-clipping rentiers have been overtaken by the working rich”.

In his book *“The New Industrial State”* J. K. Galbraith (1967) made important observations on the role of social norm in management. He writes: “management does not go

⁵ In fact Kuznets (1955) and Lampman (1962) also point out the role of progressive taxation as a central factor explaining the declined income and wealth inequality in the first half of the 20th century.

out ruthlessly to reward itself - a sound management is expected to exercise restraint With the power of decision goes opportunity for making money.... The corporation would be a chaos of competitive avarice. But these are not the sort of thing that a good company man does; a remarkably effective code bans such behaviour”.

The social norms have also changed in recent years in the Finnish society. Whereas in Finland over the last ten year period top incomes are composed more and more of dividend income (see Figure 9). In other words the coupon-clipping rentiers are back in Finland. Piketty and Saez (2003) give a central role to taxation, executive compensation and shocks to capital returns. Our focus is the impact of taxation on top income shares in Finland.

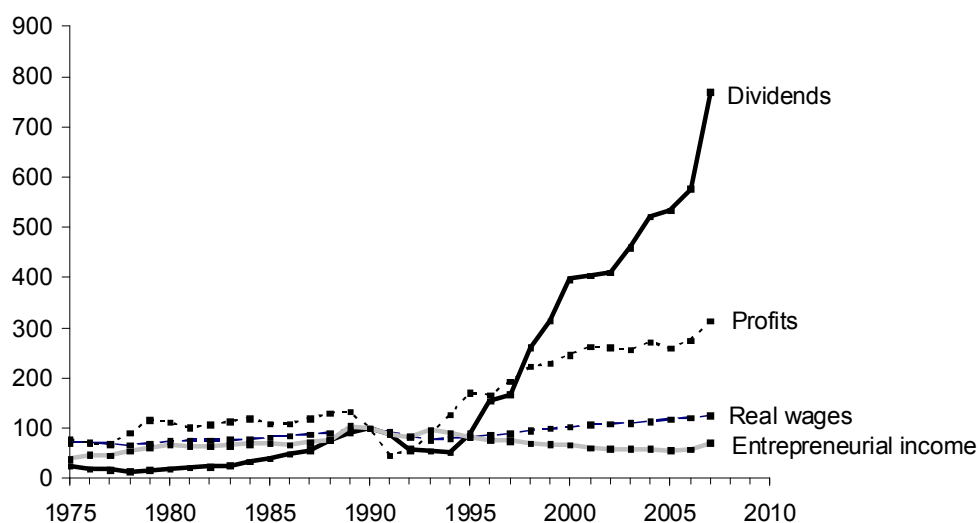
6. The role of taxation

In order to explore the impact of taxation on underlying distribution, we need again to consider the composition of income⁶. In particular the explanations are likely to be different for labour and capital income. On the basis of the composition of top incomes by source and how that evolved over time we can see that the remarkable rise in the share of the top incomes after mid 1990s reflected rise in income from capital, in particular in the form of dividends (see Figure 12). This is traced to what happened to the tax system in 1993. The contribution of entrepreneurs to income inequality rose markedly during the latter part of the 1990s (see Riihelä et al., 2001). This is simply because capital income has become a more important income source for this group. Entrepreneurs have increased their share of total income in top income groups (see Table A.9). This share has increased from 16.1 per cent in 1987 to 36.2 per cent in 2007. At the same time capital income of entrepreneurs has become more unequally distributed amongst this group and has also steadily become more positively correlated with total income over the period. These three factors together explain the disequalizing effect of capital income for this group. The dramatic increase in the top one per cent is thus due to a sharp increase in capital income (dividends). As shown in Figure 10, the main factor that has driven up the top one per cent income share is an unprecedented increase in the fraction of capital income, which now represents about 62 per cent of incomes in the top one per cent group. It was 14 per cent in 1990. Therefore, as shown in Figure 10, the composition of high income at the end of the period considered is very different from those in earlier decades. It is important to note that the secular increase of top capital incomes is due to both an increased concentration of capital and an increase in the share of capital income in the Finnish economy as the whole. How can we explain the steep increase in capital income concentration?

The redistributive effects of income taxation depend on two things; on the legal definition of tax base and on the formal degree of progressivity. The Finnish tax reform in the latter part of the 1980s combined a reduction in the degree of progressivity with the broadening of the tax base. The major change took place in 1993, when the so called dual income tax was introduced. It combines progressive taxation of earned income with a flat rate of tax on capital income (eg. dividends, interest and capital gains) and corporate profits. In the beginning tax rate was 25 per cent and in recent years 29 per cent. A full imputation system has been applied to the taxation of distributed profits. In other words double taxation of dividends was completely eliminated by imputation. Under the dual income tax, capital income is taxed at a lower rate than the top marginal tax rate on labour income. Hence the taxpayer's total tax paid depends not only on his or her total income, but also on his or her income division.

⁶ Pirttilä and Selin (2010) found significant shifts of labour income to capital income among the self-employed after the 1993 Finnish tax reform to a dual income tax with a lower rate on capital income.

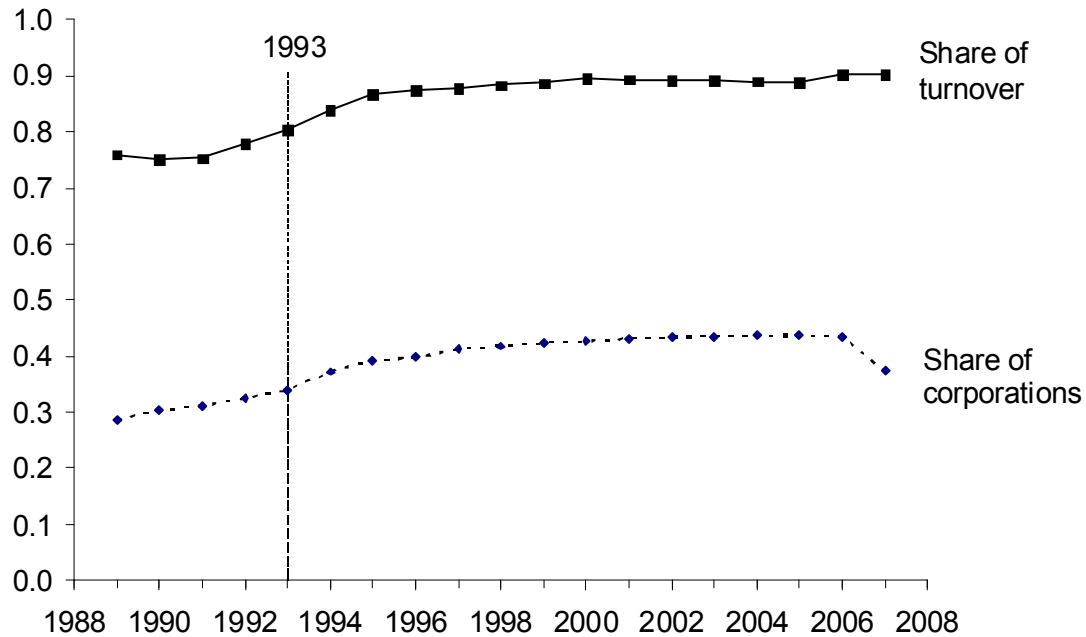
Figure 12 Real wages, profits, dividends and entrepreneurial income
'1990 = 100'



Source: National Accounts, Statistics Finland.⁷

The view that the 1993 tax reform is one of the key factors responsible for the increasing trend of the share of capital income (dividends) is also supported by the fact that the share of entrepreneurial income indicates a declining trend over the period. The dual income tax system requires a splitting of the income of the self-employed and the income of active owners of firms into a labour income component and a capital income component. Since the two components cannot be observed directly, this splitting gives rise to a number of practical problems. On the other hand, the dual income tax system created incentives for tax avoidance through the transformation of labour income subject to high marginal rates into capital income subject to low marginal rates. The Finnish scheme of taxing so called closed corporations is not neutral in its impact on the allocation of capital closely and widely held corporations (see Lindhe et al., 2002). The net assets of corporation form the basis for imputing income from capital. This increases attractiveness of investing in closed corporations. It is obvious that this is the important factor why real dividends rose hugely over the latter part of the 1990s. National income accounts series in Figure 12 shows a sharp surge in real dividends following the 1993 reform. Interestingly, at the same time real profits increased but it was much less than real dividends. Also Figure 12 shows that wages rose only very modestly and the entrepreneurial incomes have declined since 1993.

⁷ The real wages, profits, dividends and entrepreneurial income in Figure 12 are based on the Finnish National Accounts 1975–2008* Table 4.1 (Non-financial corporations, S111), and Table 1.2 (National income and disposable national income; Price index Gross national income at market prices). In Figure 12 Real wages = Compensation of employees; Profits = Operating surplus; Entrepreneurial income = Property expenditure, of which withdrawals paid; Dividends = Property expenditure, of which dividends paid.

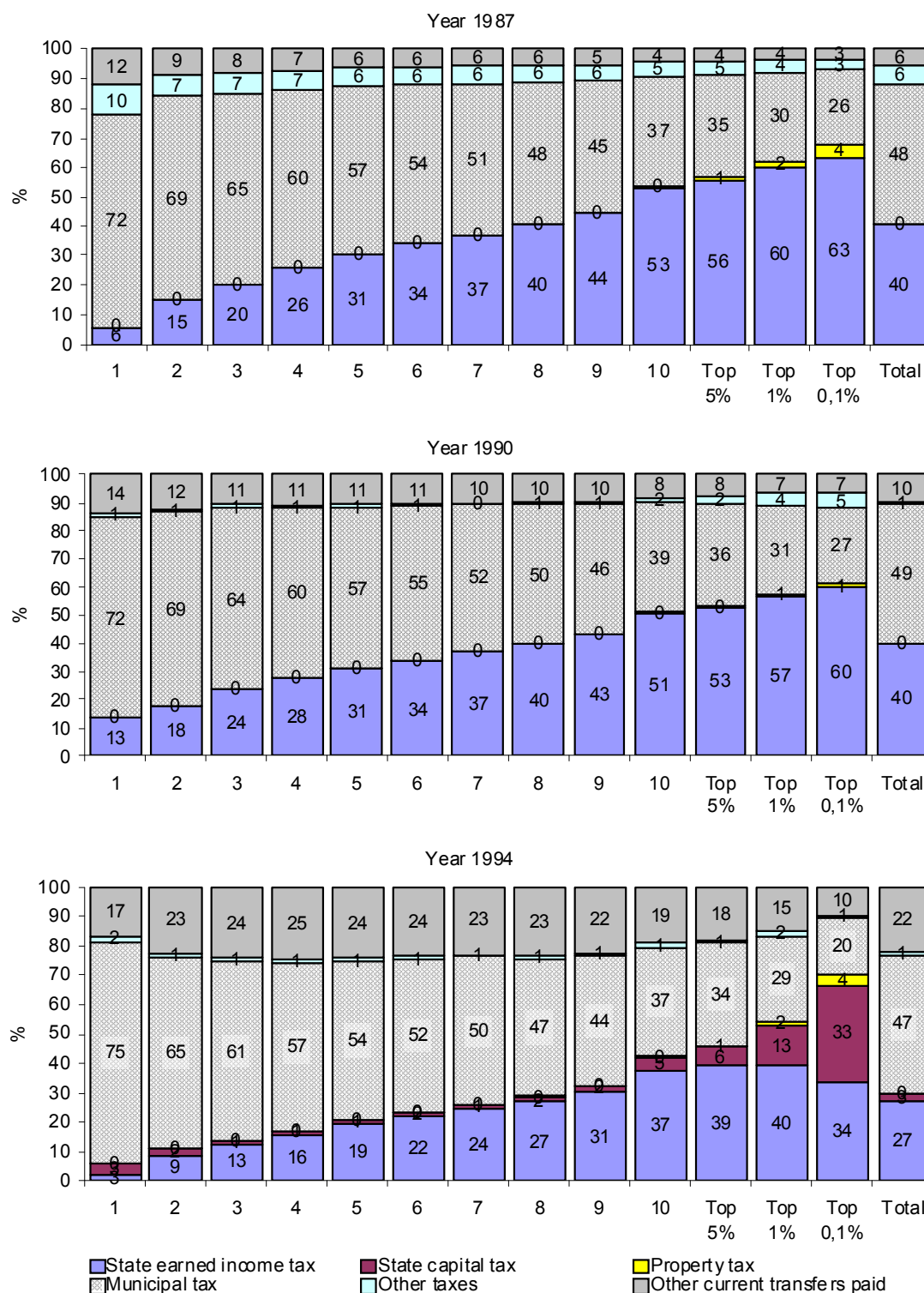
Figure 13 The share of corporations and their share of turnover in 1980–2007

Source: Finnish Firms, Statistics Finland.

The number of self-employed individuals decreased after 1993, while the total number of corporations increased at the same time. Figure 13 displays the increasing share of corporations of all firms and their increasing share of business income. Furthermore the business income of corporations doubled over the period 1993–2002. This can be interpreted as an indication of a tax induced shift in organisational form and the choice of tax regime.

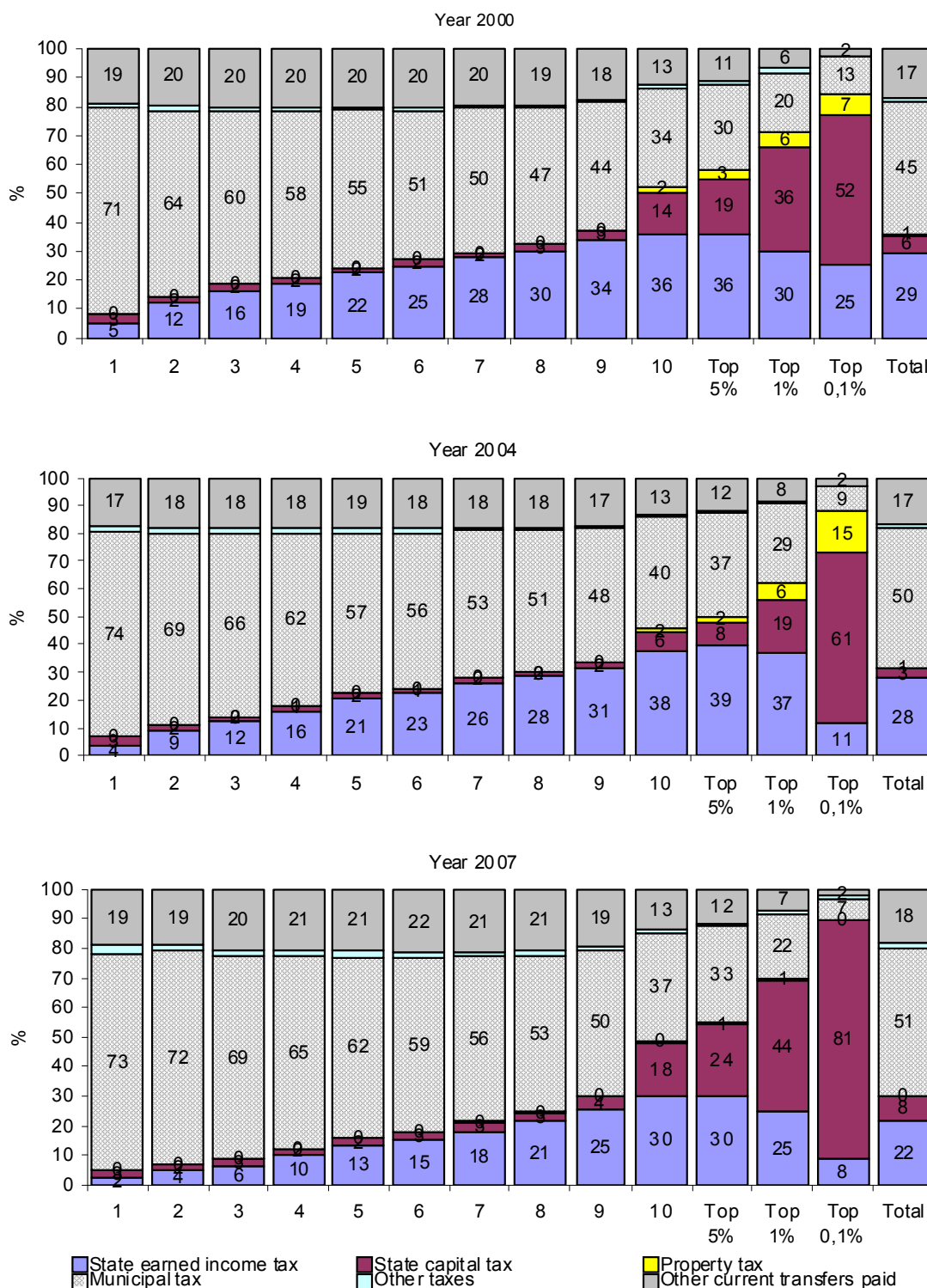
Figure 14 gives one picture on the role of tax system in the dramatic surge in top incomes. As seen in Figure 14 (and Table A.8) the composition of taxes has changed quite dramatically. The share of capital income taxes has increased in the top one per cent group. The share in 1994 was 13 per cent and in 2007 that share was 44 per cent. The share of earned income taxes (state earned income tax + municipal tax) in turn has clearly declined over last ten years from 69 per cent in 1994 to 47 per cent in 2007.

Figure 14 The shares of tax items in deciles and in 5 %, 1 % and 0.1 % measured by transfers paid



Source: Income Distribution Surveys (IDS) in 1987, 1990 and 1994, Statistics Finland.

Figure 14 continues ...



Source: Income Distribution Surveys (IDS) in 2000, 2004 and 2007, Statistics Finland.

To get a sense of how the progressivity of the income tax system has changed Figure 15a shows how the average tax rates have changed at any given level of gross income. Figure 15a shows the average tax rate of the individual whose tax burden is at the mean of tax burden of those in each decile. Figure 15b in turn displays average tax rates for each percentile within the top decile. The average tax rate for the median was 22 per cent in 1987 and is slightly less in 2007 (20 per cent). The average tax rate for the richest one per cent has fallen about 44 per cent in 1987 to about 28 per cent in 2007. What is also interesting in Figure 15b is that the average tax rate schedule has been declining from 1994 onwards over the two or three top percentiles. In the sense of average tax rates we have regressive income taxation in the top of the distribution.

A relevant question to ask is whether this increase in top incomes could have occurred, had the income tax system remained the same as before 1993. It is plausible to think that the drastic reduction of top income tax rates, which started in 1993, opened the possibility of the dramatic increase in top incomes that started around the mid 1990s and accelerated in the end of the 1990s.

In this study the IDS data has been updated so that we are applying the same income concept over the whole period. Avoir fiscal system was abolished in the tax 2005 reform. Before the 2005 reform the shareholder can take account the taxes from dividends paid by corporation. This has been treated in the data as it is the shareholder's capital income. It is also included to taxes paid by shareholder, so that disposable income does not change. The consequence of this is that average tax rates and capital income shares become higher than otherwise. After the 2005 tax reform imputation corporation tax has no longer been included to household's capital income or taxes, so we have excluded imputation corporate tax also from 1993–2004 data.

How reliable is our measure of the average tax rate for the top one per cent of taxpayers. As we know from the theory of tax incidence the person who nominally pays the tax (i.e. a legal liability for a tax) is not necessarily the person who really pays the tax, the tax may be shifted onto someone else. How much shifting occurs depends on the supply and demand circumstances of the economy. This is a highly controversial issue among economists. Especially this is the case with the corporate income tax. The recent study by Arulampalam, Devereux and Maffini (2009) used data on 55 082 companies located in nine European countries, including Finland, over the period 1996–2003. They identified the direct shifting through cross-company variation in tax liabilities, conditional on value added per employee. Their central estimate implies that evaluated at the median an exogenous rise of €1 in tax would reduce the wage bill by 75 cents. This result gives some support for our procedure.

Figure 15a Average direct tax rates in the decile means

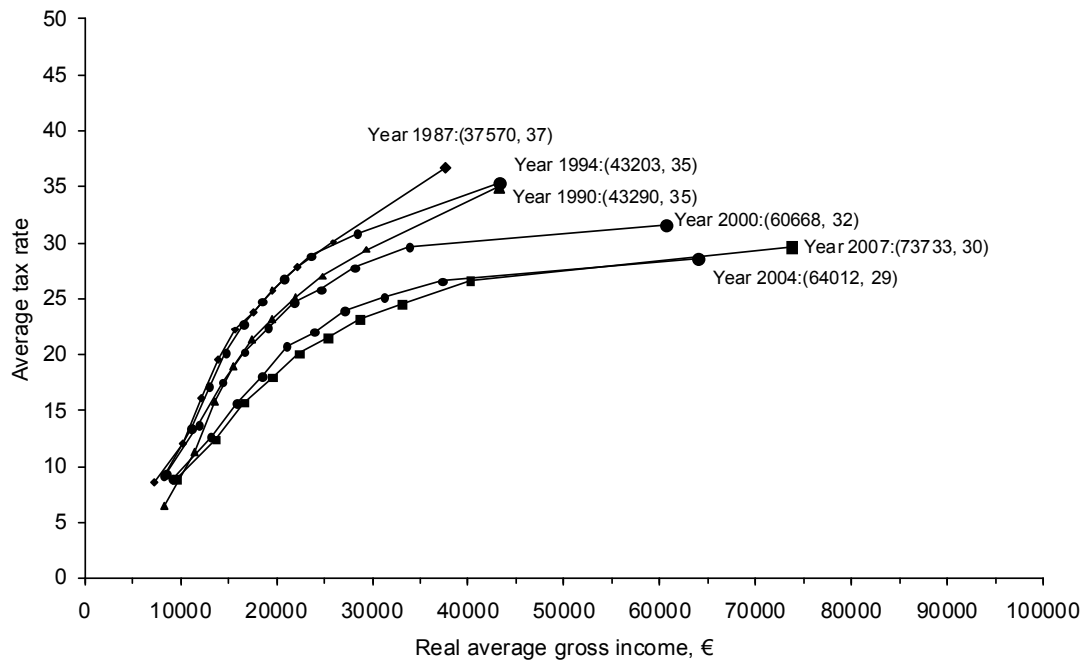
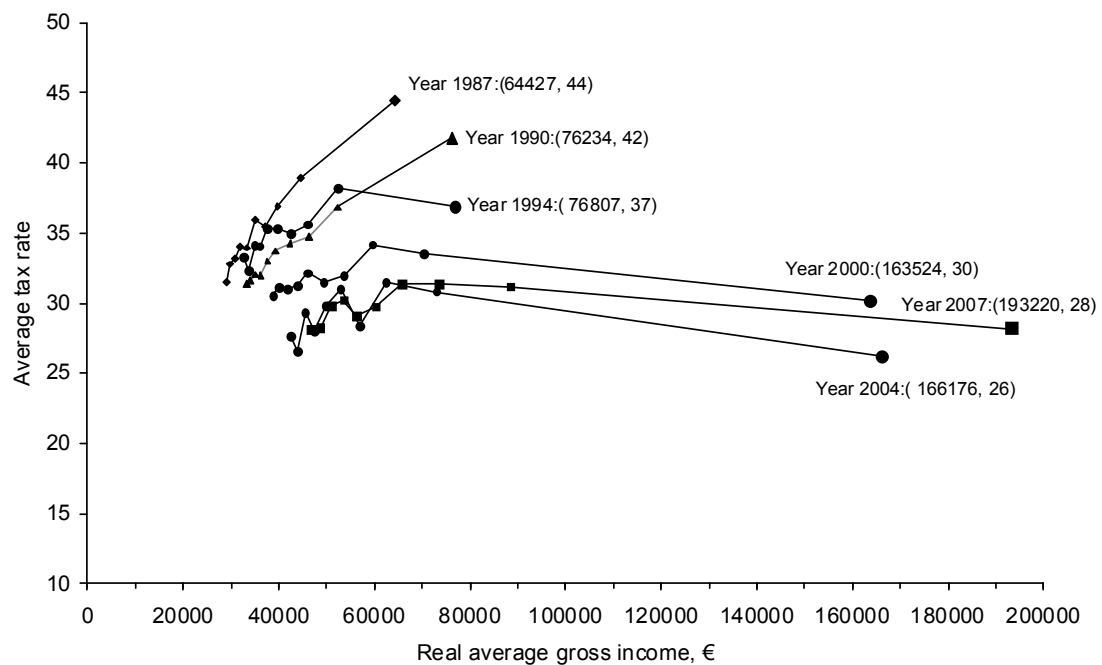


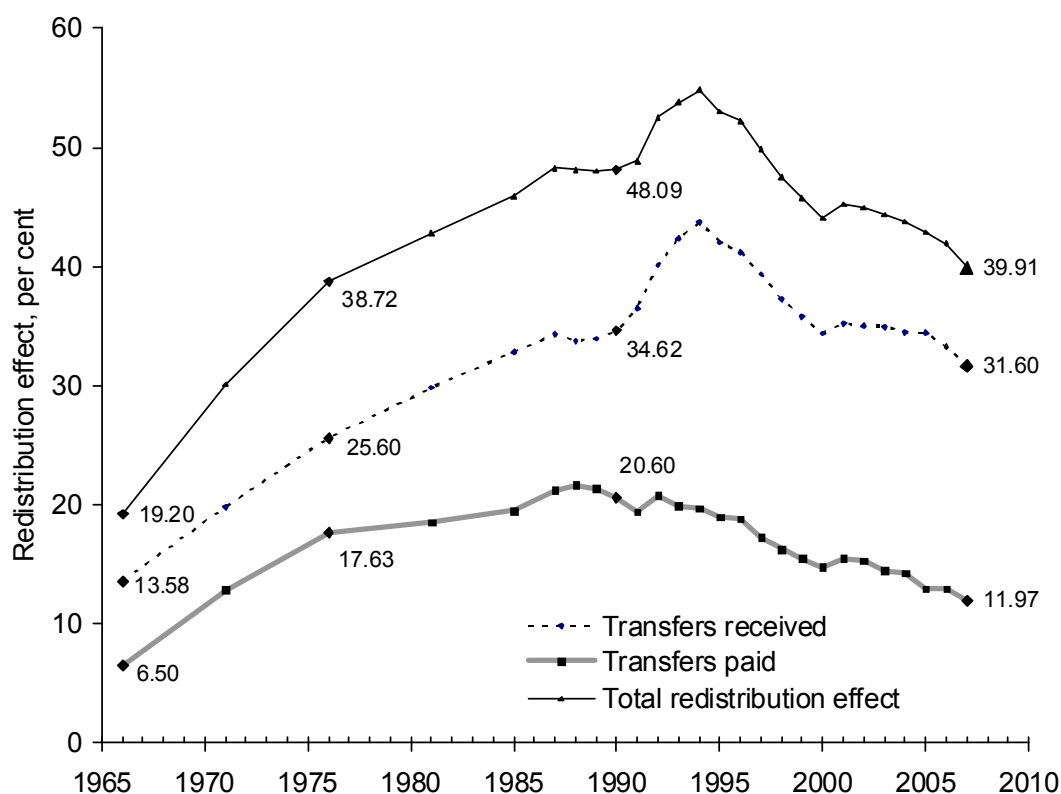
Figure 15b Average direct tax rates for percentiles in the top decile



Source: Income Distribution Surveys in 1987, 1990, 1994, 2000, 2004 and 2007, Statistics Finland.

Another way to see the role of taxes and transfers is to calculate a measure of the extent of redistribution. The total effect of the redistribution of income measured as the difference between the Gini coefficients of factor income, $G(y_f)$, and those of disposable income, $G(y_d)$, divided by factor income in 1987–2007 (see Figure 16). Correspondingly the total effect has been decomposed into two terms between transfers received, $100-100 \cdot G(y_g)/G(y_f)$ and transfers paid $100-100 \cdot G(y_d)/G(y_g)$. The term $G(y_g)$ is the Gini coefficient of gross income, i.e. incomes before direct taxes. We can see that received transfers equalized differences at the beginning of the 1990s. Inequality in factor income increased strongly in the depression due to unemployment while inequality in gross income increased only a little bit. After the mid 1990s the growth of inequality in factor income ceased and inequality in gross income begin to increase with the result that the equalized effect due to transfers received.

Figure 16 Redistribution of income in 1966–2007¹



¹ Transfers received: $100-100 \cdot G(y_g)/G(y_f)$

Transfers paid: $100-100 \cdot G(y_d)/G(y_g)$

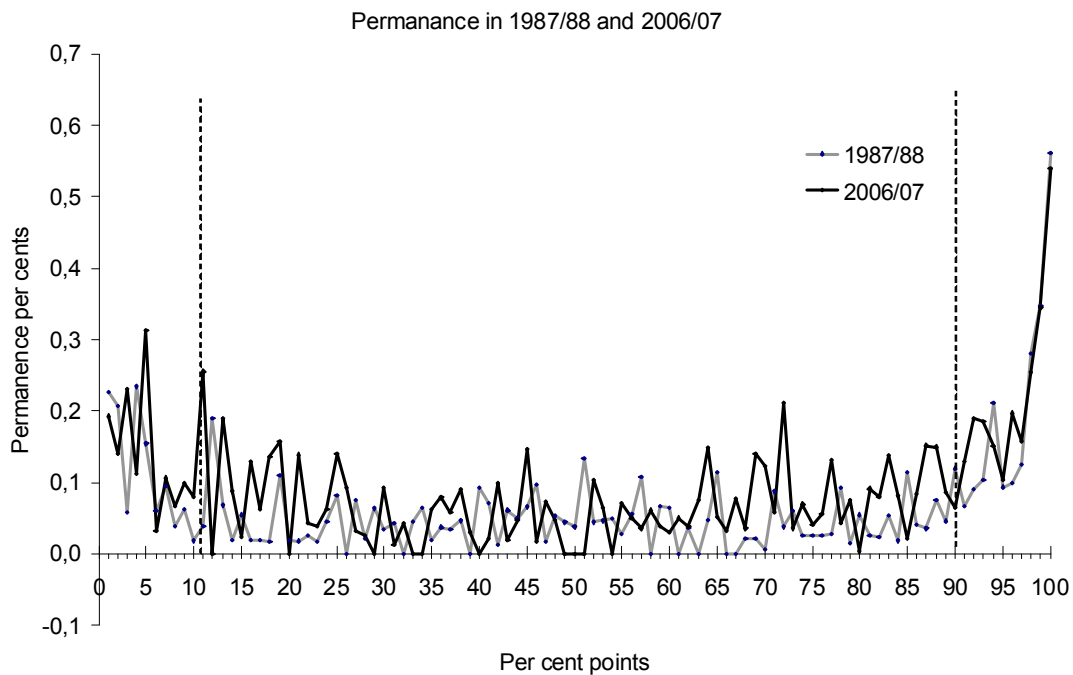
Total redistribution: $100-100 \cdot G(y_d)/G(y_f)$

Source: Household Expenditure Surveys in 1966–1985, Income Distribution Surveys in 1987–2007, Statistics Finland.

7. Income mobility

All our evidence so far in this paper has been based on a snapshot, or a series of snapshots of the income distribution in Finland. The snapshot of the income distribution may be a misleading picture. People who have high income one year may have lower income the next and vice versa. In other words if the increased snapshot income concentration that we have documented in Finland has been associated with a substantial increase in income mobility, then the permanent inequality has not necessarily changed much. In IDS data each household is included in the sample for two consecutive years, i.e. two-year rotation. Hence the IDS data allows us to provide some answers to questions such as whether individuals that belong to the top one per cent group, say, in 1997 would still have been in this group one year later. Hence we can analyze as how income mobility at the top has evolved in the recent decades (see Riihelä and Sullström (2002) for a more detailed exposition on income mobility in Finland).

Figure 17 Envelope curves of the minimum, mean and maximum permanence values of the income



Source: Income Distribution Surveys 1987–2007, Statistics Finland.

We constructed the mobility matrix for 1987 and 1988 and 2006 and 2007. Let P be a matrix of $(n \times n)$ transitions, the ij^{th} element of which, P_{ij} , is the percentage in the income class i (percentile) at time t_0 of those who at time t_1 were in class j . The advantage of the transition matrix is that it can nicely summarize mobility at various points in the

distribution which is harder to gauge from a single index. Figure 17 shows the percentage of those remaining in the same income group. In other words it is the diagonal of the mobility matrix. It is immediately evident that there is less mobility in the top and bottom than in the middle of the distribution. This is, however, unsurprising given that the top (bottom) can only stay in the same group or move down (up). Also the right hand tail is particularly large, which is the reason why persistence in that group is particularly high.

Figure 18 Envelope curves of minimum, mean and maximum permanence in transition matrices by periods

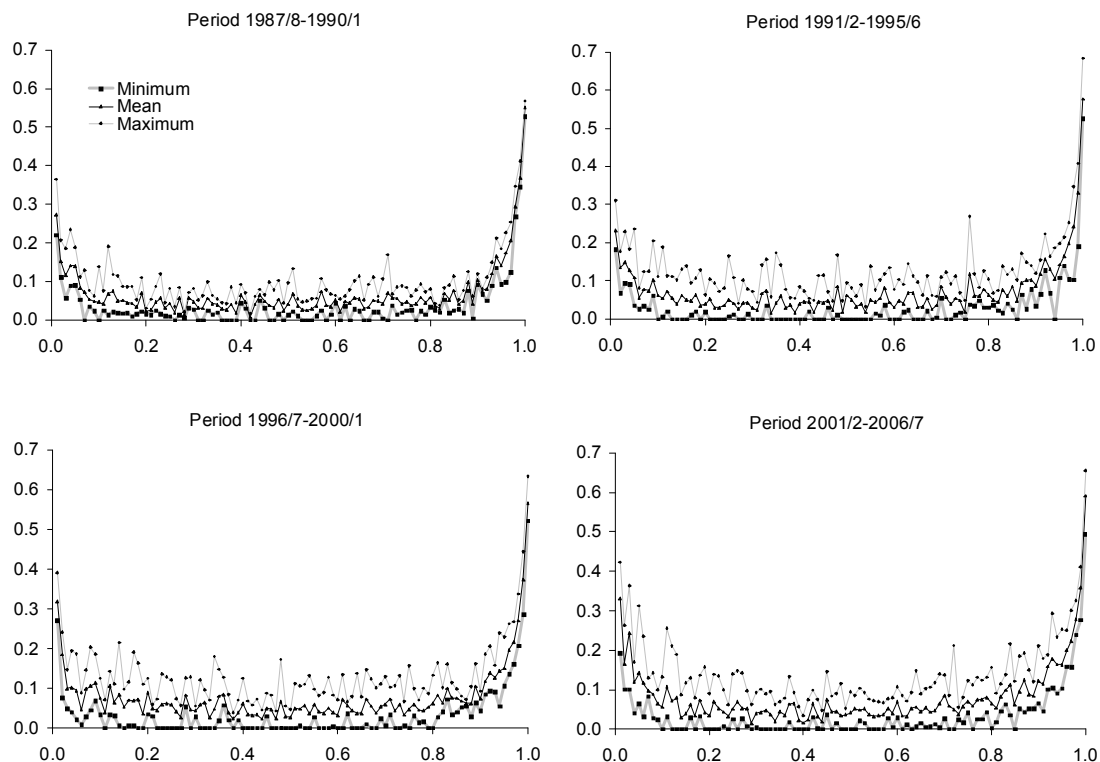


Figure 18 suggests that mobility at the top one per cent is quite modest. In fact on average mobility has decreased at this group from period 1987/8–1990/1 to period 2001/2–2006/7. It can be seen from Figure 18 that 59 (55) per cent were in the top one per cent in 2001/2–2006/7 (1987/8–1990/1). Those who moved their states in the top one per cent between (99–90) points (including the persistence) were 91 (85) per cent in 2001/2 (1990/1) (see Riihelä et al., 2005). In Figure 18, 33 (27) per cent of those in the poorest one per cent were still there one year later in 2001/2–2006/7 (1987/8–1990/1). Correspondingly in the case of the poor 64 (87) per cent have moved up just one decile in 2001/2 (1990/1) (see Riihelä et al., 2005). No one did reach the top one per cent. Hence the IDS data suggest that the increase in annual income concentration that we have documented in this report is associated with a similar increase in longer term income concentration.

8. Conclusions

This paper provides new evidence about the evolution of top incomes in Finland over the period 1966–2007. Using micro data we construct estimates of shares of top income groups. The paper shows how the proportion of income earned by the very richest one per cent has changed over time. It shows a U-shaped pattern over this period. The total share of the highest earners fell consistently between the mid 1960s and the beginning of the 1990s but then began to rise. The results bring out clearly how the major equalization from the mid 1960s to the mid 1990s has been reversed, taking the shares of top income groups back to levels of inequality or even higher found 40 years ago.

The main factor that has driven up the top one per cent income share in Finland after the mid 1990s is in an unprecedented increase in the fraction of capital income which is in 2007 62 per cent of incomes in the top one per cent group. Therefore the composition of high incomes at the end of period considered is very different from those earlier years of this period. We argue in this paper that the 1993 tax reform is one of the key factors responsible for this trend. Our results suggest that the decline in income progressivity since the mid 1990s is a central factor explaining the increase of top income shares in Finland.

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Table A.1 Data

Year	Data sources	Data	Sample size		Population estimate		Old OECD scale	Cost of living index 1951='100'
			Household	Member	Household 1000	Member 1000		
1966	Household Survey for 1966, Textvolume:1, Supplementary Tables:2, 1972	HES	3501	13048	1383.8	4625.0	2.405	185
1971	Household Survey 1971, Statistical surveys, N:o 55, Volume II, 1977	HES	8816	28420	1495.5	4445.0	2.202	237
1976	Household Survey 1976, Statistical surveys, N:o 62, Volume I, 1979	HES	7971	23327	1635.7	4535.8	2.088	449
1981	Household Survey 1981, Statistical surveys, Nro 71, Volumes 1-5, 1984	HES	7368	22792	1919.4	4727.3	1.904	729
1985	Household Survey 1985, Income and Consumption, Quality descriptions, 1988	HES	8200	26804	2045.2	4833.3	1.847	980
1987	Income distribution statistics 1987, Income and consumption, 1989:5	IDS	11863	34122	2082.3	4884.3	1.830	1052
1988	Income distribution statistics 1988, Income and consumption, 1990:4	IDS	12192	34297	2102.3	4872.1	1.811	1104
1989	Income distribution statistics 1989, Income and consumption, 1992:4	IDS	11971	32800	2149.2	4931.6	1.796	1177
1990	Income distribution statistics 1990, Income and consumption, 1992:15	IDS	11445	31471	2170.6	4974.4	1.793	1248
1991	Income distribution statistics 1991, Income and consumption, 1993:8	IDS	11749	32412	2200.2	5000.2	1.778	1300
1992	Income distribution statistics 1992, Income and consumption, 1994:7	IDS	10417	28763	2218.0	5021.8	1.774	1333
1993	Income distribution statistics 1993, Income and consumption, 1995:10	IDS	9176	25354	2243.1	5015.1	1.761	1361
1994	Income distribution statistics 1994, Income and consumption, 1996:10	IDS	8964	24774	2270.0	5035.0	1.750	1376
1995	Income distribution statistics 1995, Income and consumption, 1997:12	IDS	9262	25229	2290.1	5053.1	1.742	1390
1996	Income distribution statistics 1996, Income and consumption, 1998:14	IDS	9349	25358	2310.0	5063.4	1.734	1398
1997	Income distribution statistics 1997, Income and consumption, 1999:15	IDS	10010	26902	2326.0	5076.5	1.729	1415
1998	Income distribution statistics 1998, Income and consumption, 2000:15	IDS	9345	25010	2355.0	5086.1	1.715	1435
1999	Income distribution statistics 1999, Income and consumption, 2001:11	IDS	9590	25646	2365.1	5096.7	1.711	1452
2000	Income distribution statistics 2000, Income and consumption, 2002:14	IDS	10423	27841	2373.0	5105.2	1.711	1501
2001	Income distribution statistics 2001, Income and consumption, 2003:13	IDS	10736	28303	2381.5	5120.0	1.711	1539
2002	Income distribution statistics 2002, Income and consumption, 2004:14	IDS	10843	28201	2397.5	5131.8	1.706	1563
2003	Income distribution statistics 2003, Income and consumption, 2005:11	IDS	11200	29070	2405.0	5145.2	1.706	1577
2004	Income distribution statistics 2004, Income and consumption, 2006	IDS	11229	29112	2415.0	5160.8	1.704	1580
2005	Income distribution statistics 2005, Income and consumption, 2007	IDS	10868	28039	2435.0	5179.2	1.699	1594
2006	Income distribution statistics 2006, Income and consumption, 2008	IDS	10624	27454	2455.0	5199.0	1.692	1622
2007	Income distribution statistics 2007, Income and consumption, 2009	IDS	10472	26481	2483.5	5222.1	1.684	1662

Source: Household Expenditure Surveys (HES) in 1996–1985, Income Distribution Surveys (IDS) 1987–2007, Statistics Finland.

Table A.2 Household expenditure surveys (HES) in 1966–2006

Year	Gross sample	Overlap	Net sample	Non-response				Final sample	Net non-response %	Book-keeping period	Year interviews period	Sample size in the study
				Interviews	Book-keeping	Year interviews	Total					
1966 ^{a)}			4473		972		972	3501	21.7	1 month		3259
1966 ^{b)}			4937	463			463	4474	9.4		1 year	
1971 ^{a)}			5251		1998		1998	3253	38.0	1 month		
1971 ^{b)}			11379	2562			2562	8817	22.5		1 year	8816
1976 ^{a)}			4845		1497		1497	3348	30.9	1 month		
1976 ^{b)}	9034	57	8977	923		83	1006	7971	11.2		1 year	7971
1981	10180	318	9862				2494	7368	25.3	2 weeks	1 year	7368
1985	12174	398	11776	2556	720	300	3576	8200	30.4	2 weeks	1 year	8200
1990	12053	297	11756	2254	866	378	3498	8258	29.8	2 weeks	1 year	-
<div> <div>1994</div> <div>1995</div> <div>1996</div> </div>								2180		2 weeks	1 year	
								2313		2 weeks	1 year	
								2250		2 weeks	1 year	
1995 ^{c)}	10608	237	10371	2806	822	-	3628	6743	35.0	2 weeks	1 year	-
1998	7020	150	6870	1949	562	-	2511	4359	36.6	2 weeks	1 year	-
2001	8960	167	8793	2697	601	-	3298	5495	37.5	2 weeks	1 year	-
2006	7852	194	7658	3179	472	-	3651	4007	47.7	2 weeks	1 year	-

a) Bookkeeping b) Interviews c) Combined years

Source: Household Expenditure Surveys (HES) in 1966–2006

Table A.3 Sample size and non-response of IDS in 1966–2007

Year	Gross sample			Overlap			Net sample			Non-response			Final sample			Net non-response %		
	PI	PII	Total	PI	PII	Total	PI	PII	Total	PI	PII	Total	PI	PII	Total	PI	PII	Total
1987	7675	6686	14361	415	79	494	7260	6607	13867	1694	310	2004	5566	6297	11863	23.33	4.69	14.45
1988	8456	5601	14057	385	59	444	8071	5542	13613	1155	266	1421	6916	5276	12192	14.31	4.80	10.44
1989	6764	6916	13680	127	65	192	6637	6851	13488	1280	237	1517	5357	6614	11971	19.29	3.46	11.25
1990	8362	5372	13734	598	63	661	7764	5309	13073	1290	338	1628	6474	4971	11445	16.62	6.37	12.45
1991	7032	6474	13506	322	77	399	6710	6397	13107	1054	304	1358	5656	6093	11749	15.71	4.75	10.36
1992	6068	5656	11724	106	56	162	5962	5600	11562	899	246	1145	5063	5354	10417	15.08	4.39	9.90
1993	6026	5063	11089	82	59	141	5944	5004	10948	1395	377	1772	4549	4627	9176	23.47	7.53	16.19
1994	7039	5015	12054	113	65	178	6926	4950	11876	1671	1241	2912	5255	3709	8964	24.13	25.07	24.52
1995	5732	7039	12771	81	113	194	5651	6926	12577	1383	1932	3315	4268	4994	9262	24.47	27.89	26.36
1996	6770	4268	11038	69	43	112	6701	4225	10926	1292	285	1577	5409	3940	9349	19.28	6.75	14.43
1997	6108	5409	11517	65	33	98	6043	5376	11419	1154	255	1409	4889	5121	10010	19.10	4.74	12.34
1998	7081	4889	11970	72	36	108	7009	4853	11862	2232	285	2517	4777	4568	9345	31.84	5.87	21.22
1999	6432	4777	11209	94	45	139	6338	4732	11070	1261	219	1480	5077	4513	9590	19.90	4.63	13.37
2000	6826	5077	11903	69	44	113	6757	5033	11790	1132	235	1367	5625	4798	10423	16.75	4.67	11.59
2001	6708	5625	12333	66	44	110	6642	5581	12223	1197	290	1487	5445	5291	10736	18.02	5.20	12.17
2002	7004	5445	12449	80	46	126	6924	5399	12323	1202	278	1480	5722	5121	10843	17.36	5.15	12.01
2003	7500	5722	13222	100	59	159	7400	5663	13063	1527	336	1863	5873	5327	11200	20.64	5.93	14.26
2004	7500	5873	13373	121	69	190	7379	5804	13183	1582	372	1954	5797	5432	11229	21.44	6.41	14.82
2005	7500	5797	13297	95	57	152	7405	5740	13145	1841	436	2277	5564	5304	10868	24.86	7.60	17.32
2006	7500	5564	13064	104	62	166	7396	5502	12898	1847	427	2274	5549	5075	10624	24.97	7.76	17.63
2007	7500	5549	13049	125	58	183	7375	5491	12866	1891	503	2394	5484	4988	10472	25.64	9.16	18.61

Source: Income Distribution Surveys (IDS) 1987–2007, Statistics Finland.

Table A.4 Gini coefficients (%) with standard errors in 1966–2007

Year	Factor income		Gross income		Disposable income		Disposable income ¹					
	Gini	std	Gini	std	Gini	std	(a) Gini	std	(b) Gini	std	(a)+(b) Gini	std
1966	38.360	0.510	33.190	0.540	30.980	0.500	-	-	-	-	-	-
1971	37.560	0.630	30.710	0.480	27.000	0.380	-	-	-	-	-	-
1976	35.100	0.580	26.080	0.480	21.270	0.320	-	-	-	-	-	-
1981	36.180	0.360	25.430	0.300	20.680	0.210	-	-	-	-	-	-
1985	37.250	0.340	25.030	0.310	20.150	0.200	-	-	-	-	-	-
1987	38.456	0.308	25.262	0.210	19.899	0.152	19.863	0.167	20.202	0.154	20.158	0.183
1988	39.237	0.296	25.991	0.206	20.369	0.160	20.469	0.195	20.741	0.177	20.853	0.179
1989	39.796	0.329	26.293	0.233	20.683	0.189	20.724	0.224	21.074	0.185	21.114	0.204
1990	39.402	0.322	25.762	0.219	20.455	0.169	20.453	0.182	20.812	0.173	20.796	0.174
1991	39.933	0.323	25.362	0.207	20.432	0.166	20.415	0.175	20.656	0.158	20.641	0.160
1992	42.538	0.330	25.481	0.229	20.184	0.192	20.221	0.199	20.453	0.183	20.494	0.171
1993	45.529	0.376	26.404	0.260	21.250	0.258	20.803	0.234	21.251	0.286	20.807	0.217
1994	46.149	0.412	26.202	0.270	21.165	0.253	20.701	0.232	21.068	0.221	20.608	0.229
1995	45.885	0.370	26.742	0.281	21.863	0.273	21.487	0.277	21.715	0.290	21.347	0.298
1996	46.227	0.408	27.429	0.271	22.536	0.260	22.074	0.236	22.383	0.256	21.937	0.228
1997	46.653	0.462	28.476	0.307	23.895	0.322	22.963	0.272	23.809	0.393	22.863	0.311
1998	46.341	0.446	29.301	0.447	24.877	0.470	23.912	0.329	24.837	0.477	23.857	0.397
1999	46.697	0.578	30.179	0.549	25.978	0.590	24.710	0.558	26.078	0.590	24.797	0.534
2000	46.774	0.668	30.817	0.737	26.771	0.730	25.010	0.500	27.018	0.770	25.234	0.478
2001	46.133	0.613	29.929	0.565	25.880	0.562	25.318	0.598	26.099	0.596	25.545	0.668
2002	45.779	0.569	29.812	0.509	25.803	0.497	25.222	0.428	26.000	0.567	25.419	0.491
2003	45.778	0.566	29.801	0.541	26.180	0.714	25.436	0.622	26.380	0.715	25.621	0.729
2004	46.192	0.696	30.183	0.688	26.667	0.855	25.900	0.669	26.974	0.786	26.212	0.798
2005	46.132	0.637	30.524	0.548	26.659	0.627	25.690	0.574	26.925	0.611	25.944	0.576
2006	46.944	0.595	31.337	0.537	27.279	0.564	25.712	0.420	27.693	0.630	26.086	0.457
2007	46.713	0.677	31.887	0.644	28.070	0.687	26.012	0.450	28.511	0.728	26.360	0.497

¹ (a) = Disposable income excluding realised capital income,

(b) = Disposable income excluding imputed net rents of owner-occupied dwellings,

(a)+(b) = Disposable income excluding realised capital income and imputed net rents of owner-occupied dwellings.

Source: Household Expenditure Surveys (HES) in 1996–1985, Income Distribution Surveys (IDS) 1987–2007, Statistics Finland.

Table A.5 Inverted Lorenz curves (100 - L) and concentration curves (100 - C) of disposable income in 1987–2007¹

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
1987	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.556	95.978	95.185	95.047	99.558	95.981	95.170	95.053	99.954	96.110	95.282	95.152	99.954	96.114	95.285	95.158
	80	97.332	90.372	88.606	88.406	97.338	90.368	88.608	88.400	98.273	90.581	88.769	88.570	98.277	90.583	88.770	88.567
	70	92.542	83.719	81.129	80.885	92.536	83.707	81.119	80.870	93.593	83.997	81.336	81.105	93.596	83.989	81.330	81.096
	60	85.599	76.058	72.816	72.584	85.599	76.045	72.808	72.566	86.689	76.357	73.061	72.837	86.693	76.343	73.057	72.817
	50	76.970	67.429	63.765	63.539	76.967	67.409	63.746	63.509	78.040	67.725	63.985	63.762	78.028	67.710	63.965	63.741
	40	66.789	57.799	53.899	53.651	66.771	57.762	53.870	53.603	67.744	58.062	54.068	53.825	67.733	58.049	54.048	53.794
	30	54.870	47.028	43.123	42.865	54.840	46.995	43.085	42.818	55.669	47.273	43.280	43.041	55.651	47.242	43.240	42.996
	20	40.995	34.840	31.258	31.011	40.965	34.811	31.213	30.968	41.641	35.062	31.383	31.154	41.596	35.023	31.331	31.099
	10	24.412	20.610	17.831	17.593	24.368	20.575	17.785	17.540	24.809	20.755	17.907	17.651	24.767	20.710	17.860	17.586
	Top 5 %	14.394	12.122	10.129	9.944	14.357	12.079	10.099	9.887	14.668	12.226	10.178	10.007	14.624	12.192	10.135	9.955
	Top 1 %	4.214	3.541	2.739	2.652	4.159	3.502	2.720	2.620	4.300	3.575	2.770	2.669	4.260	3.558	2.747	2.647
	Top 0.1 %	0.775	0.666	0.475	0.463	0.765	0.656	0.461	0.446	0.789	0.660	0.483	0.457	0.779	0.663	0.461	0.449
1988	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.579	95.999	95.131	95.023	99.579	95.990	95.281	95.048	99.962	96.151	95.270	95.169	99.964	96.139	95.428	95.193
	80	97.430	90.458	88.609	88.422	97.429	90.434	88.746	88.427	98.411	90.712	88.823	88.634	98.417	90.688	88.971	88.637
	70	92.725	83.884	81.192	80.951	92.718	83.839	81.307	80.948	93.806	84.206	81.460	81.241	93.804	84.164	81.583	81.239
	60	85.938	76.337	73.001	72.727	85.911	76.271	73.099	72.714	87.028	76.675	73.299	73.041	87.014	76.614	73.398	73.027
	50	77.421	67.854	64.041	63.807	77.378	67.769	64.102	63.751	78.486	68.166	64.311	64.067	78.437	68.082	64.374	64.017
	40	67.346	58.291	54.231	53.967	67.254	58.181	54.275	53.889	68.286	58.594	54.469	54.216	68.219	58.493	54.509	54.137
	30	55.514	47.601	43.547	43.252	55.391	47.463	43.532	43.136	56.322	47.858	43.737	43.469	56.211	47.729	43.732	43.352
	20	41.718	35.525	31.726	31.478	41.561	35.365	31.689	31.333	42.338	35.741	31.875	31.619	42.178	35.585	31.839	31.487
	10	25.109	21.305	18.315	18.093	24.917	21.135	18.241	17.936	25.515	21.457	18.400	18.185	25.321	21.286	18.328	18.017
	Top 5 %	14.988	12.734	10.564	10.374	14.792	12.578	10.479	10.217	15.231	12.833	10.602	10.414	15.036	12.667	10.513	10.238
	Top 1 %	4.527	3.869	2.998	2.908	4.357	3.738	2.921	2.771	4.608	3.902	3.001	2.893	4.437	3.762	2.926	2.761
	Top 0.1 %	0.836	0.743	0.524	0.481	0.740	0.660	0.496	0.432	0.867	0.730	0.531	0.468	0.750	0.660	0.502	0.426
1989	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.601	95.996	95.113	94.983	99.601	95.993	95.219	94.980	99.986	96.169	95.274	95.152	99.986	96.165	95.391	95.231
	80	97.573	90.536	88.657	88.466	97.579	90.513	88.751	88.434	98.690	90.807	88.886	88.699	98.701	90.789	88.992	88.755
	70	92.955	84.032	81.317	81.097	92.950	83.992	81.399	81.112	94.198	84.367	81.589	81.390	94.202	84.336	81.672	81.422
	60	86.240	76.527	73.161	72.911	86.215	76.477	73.209	72.910	87.462	76.895	73.455	73.230	87.446	76.844	73.515	73.234
	50	77.831	68.042	64.232	63.966	77.780	67.967	64.258	63.944	78.975	68.415	64.528	64.307	78.941	68.332	64.558	64.268
	40	67.752	58.532	54.479	54.201	67.680	58.436	54.473	54.145	68.793	58.875	54.745	54.494	68.704	58.762	54.750	54.415
	30	55.968	47.851	43.796	43.539	55.853	47.725	43.775	43.443	56.854	48.148	44.004	43.739	56.732	48.029	43.973	43.640
	20	42.126	35.744	31.997	31.744	41.976	35.590	31.935	31.599	42.795	35.956	32.142	31.878	42.647	35.805	32.063	31.747
	10	25.441	21.471	18.574	18.359	25.233	21.307	18.486	18.213	25.833	21.609	18.632	18.421	25.631	21.423	18.534	18.268
	Top 5 %	15.283	12.888	10.761	10.643	15.074	12.710	10.699	10.525	15.544	12.981	10.815	10.690	15.332	12.805	10.719	10.564
	Top 1 %	4.615	3.912	3.082	3.004	4.488	3.802	3.032	2.952	4.682	3.931	3.081	3.003	4.576	3.821	3.026	2.949
	Top 0.1 %	0.881	0.761	0.557	0.538	0.790	0.687	0.531	0.498	0.893	0.767	0.570	0.535	0.809	0.691	0.525	0.495

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
1990	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.515	95.940	95.015	94.940	99.514	95.937	95.083	94.931	99.987	96.101	95.165	95.087	99.987	96.091	95.235	95.071
	80	97.376	90.366	88.503	88.354	97.372	90.343	88.568	88.321	98.675	90.661	88.763	88.640	98.677	90.637	88.824	88.603
	70	92.750	83.751	81.128	80.932	92.732	83.710	81.170	80.875	94.137	84.113	81.440	81.267	94.134	84.072	81.476	81.204
	60	85.991	76.216	72.995	72.797	85.960	76.159	73.035	72.721	87.365	76.586	73.310	73.125	87.338	76.528	73.336	73.036
	50	77.577	67.726	64.110	63.910	77.516	67.649	64.127	63.793	78.825	68.076	64.376	64.207	78.775	67.995	64.378	64.084
	40	67.507	58.215	54.378	54.179	67.430	58.116	54.361	54.053	68.617	58.524	54.593	54.422	68.529	58.428	54.580	54.283
	30	55.763	47.524	43.724	43.519	55.643	47.395	43.689	43.360	56.673	47.781	43.883	43.700	56.555	47.643	43.828	43.525
	20	41.936	35.394	31.935	31.722	41.782	35.259	31.863	31.560	42.609	35.591	32.022	31.826	42.440	35.433	31.935	31.640
	10	25.206	21.079	18.438	18.259	25.009	20.935	18.354	18.081	25.591	21.209	18.470	18.292	25.392	21.043	18.373	18.079
	Top 5 %	14.954	12.502	10.617	10.489	14.769	12.344	10.530	10.296	15.207	12.598	10.643	10.534	15.005	12.426	10.542	10.325
	Top 1 %	4.482	3.717	2.951	2.884	4.316	3.589	2.878	2.760	4.582	3.756	2.960	2.898	4.406	3.628	2.896	2.773
	Top 0.1 %	0.845	0.684	0.481	0.466	0.740	0.597	0.447	0.428	0.870	0.694	0.487	0.471	0.769	0.608	0.450	0.434
1991	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.440	95.923	95.122	95.028	99.445	95.929	95.168	95.043	99.960	96.074	95.215	95.150	99.960	96.078	95.283	95.170
	80	97.244	90.241	88.571	88.399	97.252	90.235	88.612	88.401	98.641	90.521	88.762	88.625	98.652	90.520	88.812	88.631
	70	92.853	83.579	81.152	80.978	92.863	83.565	81.192	80.960	94.466	83.899	81.373	81.211	94.477	83.878	81.408	81.195
	60	86.377	75.971	72.996	72.800	86.390	75.950	73.013	72.774	88.000	76.307	73.188	73.014	88.013	76.287	73.214	72.999
	50	78.097	67.403	64.042	63.835	78.094	67.369	64.044	63.795	79.666	67.745	64.225	64.049	79.672	67.714	64.227	64.013
	40	68.083	57.858	54.276	54.090	68.065	57.802	54.255	54.033	69.516	58.153	54.450	54.255	69.486	58.096	54.419	54.195
	30	56.248	47.183	43.632	43.435	56.203	47.106	43.596	43.361	57.422	47.424	43.708	43.525	57.379	47.355	43.678	43.455
	20	42.367	35.135	31.874	31.710	42.289	35.052	31.808	31.619	43.226	35.301	31.891	31.697	43.145	35.213	31.817	31.593
	10	25.529	20.966	18.442	18.305	25.424	20.868	18.361	18.200	26.058	21.062	18.422	18.279	25.943	20.964	18.334	18.181
	Top 5 %	15.174	12.380	10.595	10.477	15.059	12.288	10.514	10.377	15.484	12.462	10.576	10.472	15.376	12.358	10.482	10.364
	Top 1 %	4.497	3.653	2.953	2.919	4.426	3.583	2.893	2.845	4.605	3.680	2.955	2.901	4.525	3.610	2.878	2.824
	Top 0.1 %	0.792	0.647	0.500	0.490	0.745	0.607	0.461	0.447	0.824	0.646	0.496	0.480	0.749	0.611	0.460	0.445
1992	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.624	95.843	94.966	94.870	99.626	95.849	94.997	94.885	99.992	96.012	95.104	94.999	99.992	96.019	95.128	95.019
	80	97.695	90.108	88.330	88.135	97.700	90.130	88.363	88.167	99.205	90.384	88.516	88.347	99.209	90.395	88.550	88.365
	70	93.924	83.453	80.884	80.635	93.935	83.469	80.919	80.666	95.900	83.791	81.084	80.864	95.915	83.801	81.111	80.882
	60	87.980	75.946	72.748	72.497	87.993	75.968	72.777	72.524	89.985	76.274	72.934	72.708	90.013	76.305	72.974	72.743
	50	80.053	67.506	63.864	63.618	80.090	67.525	63.887	63.640	82.037	67.835	64.045	63.821	82.053	67.849	64.067	63.849
	40	70.267	58.021	54.141	53.930	70.312	58.029	54.158	53.945	72.089	58.341	54.325	54.093	72.116	58.354	54.347	54.117
	30	58.444	47.366	43.545	43.303	58.458	47.373	43.552	43.316	60.020	47.682	43.678	43.467	60.027	47.693	43.698	43.482
	20	44.218	35.303	31.816	31.581	44.211	35.297	31.824	31.576	45.468	35.563	31.921	31.723	45.463	35.545	31.924	31.707
	10	26.827	21.203	18.534	18.340	26.831	21.199	18.522	18.339	27.546	21.341	18.540	18.348	27.540	21.328	18.533	18.344
	Top 5 %	16.078	12.662	10.773	10.627	16.061	12.651	10.768	10.621	16.518	12.771	10.767	10.640	16.524	12.757	10.769	10.628
	Top 1 %	4.728	3.768	3.114	3.064	4.750	3.765	3.106	3.062	4.884	3.793	3.102	3.050	4.868	3.792	3.094	3.047
	Top 0.1 %	0.790	0.656	0.576	0.503	0.784	0.657	0.574	0.504	0.804	0.659	0.574	0.489	0.803	0.650	0.572	0.484

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
1993	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.778	95.909	95.047	94.949	99.777	95.877	95.021	94.906	100.007	96.011	95.089	95.001	100.008	95.979	95.081	94.960
	80	98.164	90.265	88.503	88.328	98.153	90.208	88.429	88.247	99.507	90.414	88.526	88.359	99.518	90.350	88.456	88.269
	70	94.908	83.714	81.190	80.941	94.886	83.616	81.067	80.801	96.890	83.902	81.203	80.973	96.912	83.800	81.080	80.820
	60	89.564	76.338	73.182	72.953	89.529	76.202	73.015	72.747	91.665	76.538	73.184	72.942	91.673	76.409	73.004	72.750
	50	82.156	68.034	64.447	64.172	82.090	67.861	64.196	63.910	84.206	68.230	64.446	64.133	84.196	68.065	64.215	63.880
	40	72.718	58.690	54.883	54.596	72.613	58.470	54.581	54.276	74.705	58.921	54.883	54.586	74.638	58.695	54.586	54.235
	30	61.024	48.160	44.396	44.159	60.877	47.899	44.056	43.790	62.826	48.371	44.380	44.139	62.702	48.108	44.016	43.746
	20	46.621	36.133	32.781	32.554	46.421	35.867	32.390	32.155	48.100	36.320	32.771	32.529	47.907	36.048	32.348	32.132
	10	28.691	21.910	19.429	19.198	28.414	21.615	19.025	18.768	29.592	22.031	19.380	19.117	29.319	21.756	18.966	18.716
	Top 5 %	17.356	13.212	11.521	11.352	17.074	12.961	11.144	10.999	17.944	13.297	11.501	11.323	17.634	13.038	11.117	10.946
	Top 1 %	5.474	4.124	3.572	3.459	5.222	3.917	3.300	3.178	5.620	4.158	3.580	3.464	5.392	3.973	3.281	3.184
	Top 0.1 %	1.173	0.841	0.808	0.734	0.954	0.726	0.634	0.579	1.202	0.891	0.825	0.809	1.012	0.764	0.627	0.642
1994	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.866	95.846	94.982	94.879	99.869	95.814	94.992	94.829	100.009	95.914	94.970	94.856	100.010	95.890	95.000	94.858
	80	98.464	90.204	88.458	88.245	98.468	90.140	88.436	88.168	99.745	90.375	88.407	88.228	99.762	90.296	88.381	88.143
	70	95.484	83.657	81.169	80.881	95.507	83.544	81.057	80.733	97.634	83.863	81.096	80.833	97.720	83.751	80.994	80.676
	60	90.230	76.237	73.132	72.835	90.257	76.088	72.967	72.633	92.638	76.454	73.040	72.746	92.744	76.280	72.874	72.519
	50	82.689	67.871	64.360	64.055	82.694	67.664	64.133	63.780	85.118	68.119	64.285	64.012	85.203	67.898	64.046	63.711
	40	73.067	58.519	54.832	54.499	73.011	58.251	54.516	54.134	75.376	58.757	54.761	54.427	75.372	58.497	54.444	54.079
	30	61.321	48.049	44.429	44.094	61.167	47.758	44.035	43.680	63.320	48.282	44.335	44.012	63.243	47.971	43.962	43.583
	20	46.963	36.130	32.831	32.579	46.738	35.783	32.390	32.108	48.546	36.353	32.790	32.575	48.379	35.991	32.339	32.082
	10	28.775	21.780	19.346	19.108	28.486	21.410	18.865	18.612	29.893	21.968	19.348	19.120	29.587	21.615	18.859	18.644
	Top 5 %	17.221	12.935	11.399	11.170	16.888	12.608	10.928	10.698	17.903	13.102	11.392	11.188	17.563	12.749	10.913	10.703
	Top 1 %	5.232	3.859	3.407	3.306	4.926	3.640	3.060	3.004	5.463	3.922	3.418	3.322	5.115	3.684	3.090	2.996
	Top 0.1 %	1.024	0.736	0.646	0.638	0.875	0.636	0.531	0.501	1.074	0.727	0.678	0.656	0.904	0.638	0.504	0.494
1995	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.825	95.922	95.085	94.975	99.830	95.896	95.065	94.937	100.011	95.996	95.067	94.961	100.012	95.977	95.054	94.928
	80	98.316	90.370	88.664	88.433	98.324	90.313	88.609	88.333	99.729	90.513	88.607	88.399	99.750	90.467	88.549	88.318
	70	95.215	83.873	81.441	81.152	95.253	83.790	81.323	81.012	97.455	84.056	81.337	81.057	97.545	83.985	81.245	80.923
	60	89.822	76.513	73.496	73.190	89.877	76.398	73.338	73.007	92.246	76.735	73.369	73.087	92.369	76.619	73.233	72.891
	50	82.290	68.241	64.806	64.493	82.325	68.091	64.615	64.256	84.681	68.471	64.691	64.419	84.786	68.341	64.502	64.195
	40	72.822	58.941	55.329	55.010	72.811	58.771	55.089	54.739	75.074	59.182	55.208	54.911	75.116	59.015	54.977	54.672
	30	61.128	48.441	44.903	44.558	61.088	48.258	44.611	44.256	63.148	48.683	44.808	44.498	63.136	48.503	44.506	44.197
	20	46.874	36.451	33.257	33.000	46.776	36.223	32.935	32.650	48.462	36.641	33.200	32.956	48.376	36.428	32.858	32.615
	10	28.994	22.107	19.829	19.625	28.766	21.859	19.477	19.250	30.000	22.246	19.772	19.559	29.789	21.999	19.428	19.177
	Top 5 %	17.687	13.343	11.840	11.652	17.398	13.084	11.513	11.276	18.335	13.429	11.823	11.620	18.057	13.207	11.501	11.270
	Top 1 %	5.610	4.145	3.810	3.744	5.362	3.965	3.565	3.469	5.849	4.209	3.866	3.750	5.589	3.993	3.599	3.472
	Top 0.1 %	1.048	0.750	0.824	0.690	0.992	0.743	0.718	0.730	1.175	0.800	0.763	0.774	1.047	0.762	0.731	0.755

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
1996	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.824	96.065	95.266	95.154	99.827	96.055	95.273	95.144	100.012	96.123	95.232	95.118	100.013	96.105	95.283	95.099
	80	98.355	90.691	88.992	88.794	98.351	90.623	88.947	88.698	99.804	90.793	88.883	88.703	99.814	90.739	88.885	88.620
	70	95.445	84.325	81.881	81.613	95.451	84.228	81.795	81.461	97.667	84.492	81.729	81.495	97.720	84.377	81.660	81.321
	60	90.212	77.016	74.003	73.728	90.203	76.877	73.847	73.545	92.647	77.247	73.825	73.596	92.702	77.073	73.695	73.364
	50	82.724	68.776	65.320	65.050	82.682	68.594	65.094	64.784	85.206	69.021	65.184	64.944	85.216	68.821	64.970	64.683
	40	73.178	59.448	55.799	55.546	73.099	59.215	55.494	55.215	75.555	59.733	55.698	55.490	75.514	59.503	55.399	55.162
	30	61.407	48.889	45.313	45.066	61.259	48.616	44.933	44.663	63.505	49.188	45.251	45.053	63.386	48.913	44.874	44.654
	20	46.972	36.750	33.584	33.369	46.698	36.428	33.133	32.897	48.649	37.032	33.566	33.385	48.420	36.686	33.101	32.882
	10	28.988	22.236	19.987	19.753	28.573	21.901	19.506	19.252	30.060	22.476	20.008	19.801	29.673	22.095	19.491	19.245
	Top 5 %	17.624	13.469	11.987	11.814	17.173	13.089	11.489	11.297	18.328	13.594	11.977	11.812	17.844	13.207	11.463	11.241
	Top 1 %	5.453	4.151	3.751	3.676	5.110	3.893	3.415	3.324	5.706	4.201	3.793	3.690	5.344	3.930	3.439	3.331
	Top 0.1 %	0.868	0.647	0.627	0.553	0.752	0.588	0.515	0.478	0.872	0.702	0.626	0.630	0.788	0.562	0.531	0.458
1997	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.823	96.153	95.391	95.312	99.823	96.115	95.384	95.249	100.005	96.210	95.386	95.270	100.006	96.171	95.394	95.205
	80	98.368	90.907	89.308	89.148	98.360	90.796	89.190	88.984	99.804	91.006	89.234	89.064	99.830	90.897	89.140	88.896
	70	95.428	84.687	82.385	82.163	95.421	84.489	82.148	81.857	97.660	84.846	82.252	82.037	97.740	84.653	82.045	81.733
	60	90.152	77.505	74.655	74.439	90.116	77.229	74.317	74.012	92.612	77.704	74.522	74.323	92.665	77.423	74.198	73.881
	50	82.779	69.341	66.137	65.886	82.648	68.976	65.675	65.334	85.251	69.592	66.025	65.819	85.210	69.221	65.558	65.275
	40	73.302	60.088	56.726	56.513	73.048	59.629	56.138	55.832	75.656	60.382	56.635	56.460	75.495	59.895	56.034	55.759
	30	61.675	49.605	46.303	46.073	61.286	49.024	45.574	45.267	63.819	49.930	46.266	46.068	63.467	49.327	45.508	45.203
	20	47.513	37.594	34.623	34.388	46.906	36.899	33.760	33.459	49.280	37.915	34.631	34.455	48.727	37.187	33.727	33.463
	10	29.727	23.225	21.055	20.885	28.959	22.461	20.080	19.860	30.956	23.470	21.125	20.930	30.162	22.668	20.099	19.856
	Top 5 %	18.548	14.333	12.916	12.778	17.787	13.602	12.012	11.817	19.348	14.533	13.024	12.878	18.512	13.760	12.047	11.844
	Top 1 %	6.343	4.843	4.424	4.349	5.654	4.304	3.747	3.619	6.655	4.960	4.529	4.469	5.960	4.405	3.851	3.722
	Top 0.1 %	1.510	1.102	1.071	1.025	1.242	0.928	0.866	0.789	1.629	1.158	1.142	1.095	1.335	0.971	0.913	0.832
1998	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.820	96.313	95.563	95.483	99.824	96.259	95.680	95.392	100.008	96.359	95.512	95.435	100.009	96.301	95.665	95.334
	80	98.304	91.185	89.639	89.465	98.295	91.028	89.622	89.220	99.742	91.307	89.536	89.387	99.783	91.140	89.553	89.119
	70	95.210	85.080	82.805	82.635	95.177	84.824	82.649	82.236	97.422	85.233	82.686	82.511	97.504	84.968	82.546	82.079
	60	89.824	77.951	75.185	74.993	89.724	77.590	74.875	74.445	92.275	78.172	75.061	74.890	92.269	77.794	74.766	74.303
	50	82.338	69.800	66.724	66.484	82.127	69.326	66.255	65.782	84.782	70.115	66.651	66.464	84.660	69.621	66.188	65.701
	40	72.827	60.594	57.356	57.120	72.465	59.997	56.725	56.255	75.192	60.946	57.324	57.127	74.935	60.321	56.675	56.199
	30	61.287	50.122	46.967	46.706	60.760	49.374	46.155	45.654	63.461	50.481	46.970	46.749	62.949	49.707	46.123	45.648
	20	47.327	38.126	35.267	35.054	46.546	37.223	34.284	33.849	49.140	38.447	35.357	35.154	48.376	37.557	34.331	34.051
	10	29.953	23.785	21.685	21.498	28.931	22.801	20.567	20.292	31.195	24.091	21.811	21.642	30.103	23.057	20.602	20.333
	Top 5 %	18.978	14.902	13.518	13.371	17.849	13.908	12.385	12.151	19.833	15.160	13.675	13.522	18.625	14.103	12.416	12.197
	Top 1 %	6.972	5.409	4.986	4.905	5.845	4.542	4.035	3.889	7.358	5.610	5.182	5.113	6.187	4.636	4.131	3.943
	Top 0.1 %	1.924	1.496	1.511	1.483	1.375	1.062	1.025	0.976	2.084	1.581	1.629	1.600	1.472	1.113	1.088	1.038

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
1999	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.775	96.362	95.649	95.558	99.791	96.264	95.886	95.495	100.005	96.397	95.576	95.475	100.006	96.299	95.911	95.413
	80	98.235	91.233	89.782	89.611	98.217	91.017	89.861	89.345	99.698	91.318	89.659	89.491	99.754	91.097	89.811	89.219
	70	94.973	85.112	83.052	82.853	94.938	84.751	82.929	82.371	97.144	85.297	82.927	82.766	97.259	84.910	82.843	82.234
	60	89.499	78.090	75.521	75.313	89.360	77.562	75.171	74.580	91.842	78.345	75.448	75.262	91.847	77.805	75.121	74.567
	50	82.139	70.135	67.200	67.011	81.831	69.422	66.604	66.049	84.517	70.454	67.210	67.014	84.320	69.716	66.604	66.025
	40	72.873	61.055	57.993	57.756	72.318	60.161	57.126	56.531	75.186	61.468	58.064	57.875	74.717	60.533	57.190	56.606
	30	61.548	50.765	47.755	47.553	60.692	49.648	46.621	46.043	63.708	51.219	47.903	47.710	62.916	50.070	46.722	46.148
	20	47.895	39.005	36.269	36.051	46.668	37.670	34.876	34.318	49.692	39.448	36.478	36.264	48.430	38.043	34.991	34.382
	10	31.049	25.002	22.918	22.762	29.414	23.481	21.273	20.823	32.393	25.404	23.187	23.030	30.652	23.772	21.445	20.923
	Top 5 %	20.324	16.217	14.793	14.675	18.525	14.668	13.120	12.768	21.279	16.581	15.104	14.965	19.383	14.922	13.278	12.884
	Top 1 %	8.321	6.586	6.086	5.978	6.712	5.268	4.695	4.410	8.851	6.842	6.407	6.248	7.160	5.447	4.883	4.553
	Top 0.1 %	2.330	1.789	1.760	1.645	1.943	1.487	1.334	1.321	2.531	1.898	1.979	1.781	2.121	1.569	1.367	1.417
2000	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.763	96.438	95.736	95.660	99.759	96.316	96.031	95.512	100.008	96.473	95.678	95.580	100.008	96.357	96.093	95.443
	80	98.191	91.488	90.049	89.920	98.145	91.184	90.120	89.495	99.655	91.580	89.962	89.834	99.700	91.289	90.121	89.422
	70	95.010	85.468	83.438	83.250	94.913	84.990	83.231	82.554	97.137	85.702	83.403	83.261	97.190	85.204	83.256	82.524
	60	89.619	78.527	75.988	75.809	89.372	77.826	75.470	74.793	91.878	78.837	76.038	75.887	91.806	78.113	75.566	74.799
	50	82.233	70.559	67.696	67.496	81.737	69.599	66.850	66.111	84.511	70.953	67.797	67.610	84.157	69.980	66.986	66.182
	40	72.903	61.459	58.484	58.280	72.091	60.255	57.319	56.568	75.137	61.897	58.644	58.448	74.415	60.663	57.444	56.641
	30	61.499	51.166	48.282	48.016	60.299	49.704	46.752	45.943	63.534	51.660	48.500	48.284	62.376	50.121	46.894	46.046
	20	47.895	39.402	36.809	36.594	46.222	37.657	34.919	34.160	49.625	39.872	37.098	36.901	47.925	38.041	35.112	34.274
	10	31.127	25.289	23.408	23.247	28.920	23.278	21.212	20.556	32.442	25.745	23.783	23.628	30.106	23.640	21.418	20.756
	Top 5 %	20.556	16.516	15.268	15.142	18.121	14.442	13.008	12.413	21.554	16.930	15.680	15.549	18.927	14.729	13.233	12.574
	Top 1 %	8.597	6.809	6.463	6.387	6.357	5.019	4.522	4.077	9.135	7.121	6.827	6.762	6.714	5.176	4.694	4.203
	Top 0.1 %	3.250	2.556	2.422	2.328	1.706	1.336	1.160	1.070	3.525	2.568	2.474	2.469	1.841	1.408	1.262	1.142
2001	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.757	96.448	95.781	95.736	99.758	96.416	95.841	95.710	100.006	96.493	95.745	95.691	100.006	96.460	95.836	95.678
	80	98.179	91.373	89.992	89.877	98.186	91.283	89.981	89.764	99.708	91.503	89.935	89.830	99.739	91.420	89.951	89.739
	70	94.941	85.248	83.247	83.061	94.969	85.109	83.159	82.880	97.165	85.491	83.236	83.090	97.263	85.351	83.164	82.913
	60	89.516	78.170	75.681	75.481	89.544	77.979	75.496	75.218	91.875	78.482	75.689	75.547	91.970	78.285	75.529	75.277
	50	81.983	70.085	67.262	67.090	81.946	69.831	66.993	66.728	84.353	70.452	67.350	67.200	84.387	70.192	67.079	66.836
	40	72.546	60.904	57.946	57.749	72.421	60.579	57.589	57.302	74.776	61.366	58.112	57.989	74.715	61.020	57.735	57.502
	30	61.084	50.528	47.608	47.412	60.843	50.128	47.152	46.847	63.128	50.981	47.823	47.634	62.925	50.563	47.344	47.036
	20	47.307	38.632	35.954	35.757	46.919	38.153	35.388	35.100	48.995	39.085	36.211	36.037	48.625	38.580	35.624	35.328
	10	30.186	24.363	22.352	22.200	29.635	23.787	21.687	21.408	31.444	24.780	22.666	22.490	30.876	24.187	21.959	21.716
	Top 5 %	19.461	15.576	14.253	14.104	18.804	14.997	13.580	13.371	20.364	15.926	14.543	14.403	19.674	15.319	13.827	13.645
	Top 1 %	7.624	6.014	5.701	5.605	7.055	5.556	5.202	5.046	8.086	6.228	5.961	5.866	7.471	5.747	5.415	5.246
	Top 0.1 %	2.397	1.892	1.956	1.880	2.226	1.751	1.796	1.771	2.595	1.957	2.112	1.986	2.409	1.855	1.936	1.915

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
2002	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.714	96.447	95.813	95.756	99.713	96.403	95.936	95.695	100.007	96.497	95.777	95.707	100.008	96.463	95.923	95.657
	80	98.080	91.348	90.038	89.934	98.074	91.238	90.067	89.774	99.616	91.443	89.947	89.825	99.646	91.342	90.028	89.724
	70	94.761	85.203	83.293	83.155	94.744	85.026	83.244	82.944	97.059	85.414	83.251	83.119	97.117	85.246	83.221	82.930
	60	89.236	78.072	75.670	75.490	89.189	77.828	75.524	75.180	91.673	78.413	75.710	75.581	91.691	78.163	75.568	75.264
	50	81.632	69.946	67.208	67.011	81.503	69.627	66.953	66.605	84.128	70.360	67.327	67.142	84.081	70.026	67.074	66.708
	40	72.169	60.789	57.884	57.675	71.934	60.379	57.498	57.140	74.574	61.244	58.051	57.872	74.380	60.820	57.669	57.312
	30	60.823	50.423	47.515	47.326	60.452	49.920	47.000	46.750	62.992	50.898	47.711	47.514	62.654	50.375	47.180	46.910
	20	47.159	38.560	35.877	35.681	46.619	37.950	35.246	34.970	48.970	39.021	36.101	35.916	48.396	38.378	35.413	35.141
	10	30.182	24.378	22.294	22.149	29.416	23.662	21.528	21.296	31.483	24.775	22.536	22.393	30.672	24.033	21.709	21.488
	Top 5 %	19.481	15.578	14.074	13.940	18.627	14.839	13.287	13.076	20.406	15.941	14.369	14.252	19.501	15.140	13.513	13.287
	Top 1 %	7.586	5.963	5.450	5.374	6.770	5.294	4.767	4.611	8.126	6.231	5.742	5.663	7.206	5.479	4.983	4.806
	Top 0.1 %	2.217	1.718	1.519	1.509	1.669	1.267	1.035	1.068	2.410	1.825	1.658	1.632	1.772	1.337	1.123	1.142
2003	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.710	96.398	95.805	95.760	99.709	96.357	95.814	95.698	100.005	96.437	95.757	95.698	100.006	96.397	95.796	95.655
	80	98.034	91.316	90.071	89.974	98.034	91.211	89.994	89.835	99.613	91.394	89.977	89.880	99.645	91.291	89.928	89.751
	70	94.740	85.184	83.374	83.221	94.742	85.034	83.209	83.008	97.013	85.384	83.321	83.184	97.086	85.217	83.174	82.954
	60	89.311	78.113	75.852	75.695	89.268	77.875	75.595	75.374	91.767	78.412	75.870	75.738	91.799	78.170	75.627	75.398
	50	81.839	70.038	67.476	67.315	81.716	69.720	67.105	66.884	84.338	70.431	67.550	67.443	84.302	70.112	67.194	66.992
	40	72.360	60.844	58.166	57.981	72.134	60.440	57.695	57.434	74.751	61.304	58.324	58.193	74.590	60.882	57.854	57.609
	30	60.854	50.489	47.857	47.667	60.495	49.993	47.269	46.996	63.018	50.942	48.045	47.890	62.696	50.430	47.448	47.177
	20	47.102	38.607	36.235	36.071	46.591	38.027	35.538	35.298	48.893	39.041	36.476	36.327	48.382	38.432	35.735	35.493
	10	29.965	24.253	22.554	22.386	29.256	23.599	21.768	21.539	31.268	24.655	22.857	22.693	30.537	23.965	22.021	21.764
	Top 5 %	19.076	15.332	14.265	14.101	18.323	14.669	13.478	13.285	20.032	15.688	14.562	14.406	19.224	14.984	13.720	13.509
	Top 1 %	7.379	5.794	5.609	5.565	6.654	5.210	4.940	4.817	7.876	6.063	5.963	5.893	7.112	5.433	5.217	5.074
	Top 0.1 %	2.105	1.664	1.476	1.701	2.137	1.639	1.606	1.828	2.245	1.733	1.652	1.809	2.276	1.703	1.792	1.946
2004	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.792	96.478	95.870	95.826	99.794	96.418	96.005	95.743	100.003	96.497	95.818	95.768	100.004	96.439	96.001	95.703
	80	98.253	91.452	90.198	90.111	98.241	91.306	90.236	89.908	99.702	91.536	90.139	90.037	99.722	91.396	90.210	89.842
	70	95.012	85.372	83.548	83.436	94.984	85.132	83.465	83.110	97.147	85.589	83.567	83.454	97.195	85.349	83.514	83.122
	60	89.564	78.309	76.065	75.904	89.473	77.977	75.858	75.458	91.880	78.630	76.147	76.042	91.862	78.298	75.952	75.563
	50	81.975	70.248	67.729	67.594	81.775	69.818	67.384	67.012	84.331	70.644	67.901	67.769	84.191	70.191	67.559	67.140
	40	72.510	61.078	58.480	58.293	72.146	60.537	57.981	57.551	74.798	61.553	58.711	58.571	74.465	60.983	58.208	57.782
	30	61.065	50.704	48.185	48.019	60.527	50.021	47.522	47.097	63.162	51.191	48.473	48.314	62.650	50.493	47.800	47.362
	20	47.321	38.746	36.557	36.366	46.553	37.962	35.736	35.307	49.044	39.229	36.888	36.717	48.285	38.397	36.016	35.564
	10	30.223	24.476	22.901	22.733	29.184	23.548	21.922	21.483	31.488	24.928	23.253	23.091	30.392	23.934	22.215	21.743
	Top 5 %	19.508	15.721	14.715	14.569	18.319	14.722	13.672	13.273	20.472	16.092	15.080	14.940	19.190	15.037	13.969	13.540
	Top 1 %	8.019	6.352	6.168	6.093	6.761	5.356	5.181	4.845	8.551	6.628	6.499	6.425	7.199	5.568	5.459	5.313
	Top 0.1 %	2.889	2.240	2.408	2.408	2.151	1.698	1.990	1.941	3.146	2.385	2.618	2.618	2.342	1.863	2.158	2.161

continues ...

Table A.5 continues ...

Year	p	Income variables				Excluding capital gain				Excluding imputed net rent				Excluding capital gain and imputed net rent			
		Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration	Factor income	Gross income	Disposable income	Consent-ration
2005	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.748	96.458	95.825	95.771	99.752	96.391	95.887	95.718	99.997	96.483	95.765	95.711	99.998	96.421	95.897	95.671
	80	98.173	91.486	90.160	90.081	98.174	91.328	90.122	89.888	99.655	91.594	90.127	90.035	99.702	91.427	90.131	89.840
	70	94.924	85.454	83.574	83.467	94.927	85.184	83.393	83.113	96.997	85.669	83.577	83.473	97.121	85.398	83.437	83.133
	60	89.320	78.462	76.120	75.997	89.301	78.070	75.783	75.491	91.616	78.755	76.176	76.078	91.708	78.358	75.858	75.558
	50	81.831	70.402	67.760	67.626	81.697	69.891	67.273	66.953	84.167	70.772	67.891	67.749	84.161	70.246	67.384	67.065
	40	72.408	61.297	58.496	58.342	72.137	60.654	57.842	57.517	74.672	61.739	58.687	58.553	74.489	61.092	58.016	57.715
	30	61.038	50.990	48.192	48.014	60.577	50.225	47.393	47.044	63.105	51.478	48.447	48.288	62.718	50.695	47.599	47.252
	20	47.407	39.177	36.598	36.442	46.736	38.269	35.622	35.264	49.164	39.645	36.890	36.741	48.498	38.713	35.860	35.502
	10	30.555	24.932	22.976	22.825	29.664	23.933	21.886	21.629	31.830	25.363	23.297	23.156	30.906	24.319	22.103	21.864
	Top 5 %	19.835	16.021	14.661	14.532	18.912	15.109	13.618	13.447	20.765	16.409	15.017	14.862	19.804	15.425	13.853	13.676
	Top 1 %	7.690	6.117	5.636	5.546	7.066	5.562	5.016	4.920	8.186	6.365	5.915	5.821	7.497	5.773	5.235	5.131
	Top 0.1 %	2.072	1.599	1.680	1.620	1.957	1.540	1.559	1.545	2.255	1.741	1.826	1.816	2.134	1.638	1.699	1.679
2006	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.736	96.533	95.912	95.864	99.740	96.466	95.961	95.825	99.993	96.585	95.900	95.844	99.993	96.511	95.985	95.796
	80	98.178	91.635	90.331	90.241	98.152	91.443	90.222	90.025	99.622	91.794	90.358	90.288	99.659	91.591	90.285	90.047
	70	94.985	85.726	83.836	83.743	94.937	85.387	83.526	83.304	97.094	85.969	83.907	83.811	97.163	85.621	83.633	83.347
	60	89.663	78.826	76.431	76.329	89.543	78.329	75.924	75.648	91.953	79.190	76.603	76.504	91.975	78.670	76.097	75.793
	50	82.391	70.915	68.158	68.040	82.120	70.231	67.406	67.112	84.686	71.382	68.389	68.308	84.538	70.678	67.645	67.330
	40	73.176	61.892	58.942	58.810	72.666	61.014	57.928	57.622	75.418	62.398	59.224	59.095	75.000	61.492	58.192	57.843
	30	61.801	51.572	48.617	48.442	60.987	50.494	47.346	47.001	63.884	52.124	48.979	48.841	63.138	50.994	47.650	47.288
	20	48.087	39.781	37.006	36.882	46.913	38.459	35.464	35.091	49.846	40.332	37.399	37.279	48.716	38.958	35.784	35.407
	10	31.219	25.563	23.367	23.249	29.707	24.100	21.667	21.378	32.507	26.042	23.731	23.640	30.904	24.473	21.882	21.567
	Top 5 %	20.440	16.613	15.033	14.942	18.812	15.129	13.331	12.993	21.387	17.021	15.402	15.286	19.688	15.451	13.572	13.218
	Top 1 %	8.177	6.580	6.006	5.958	6.833	5.460	4.713	4.633	8.685	6.844	6.320	6.250	7.236	5.670	4.918	4.821
	Top 0.1 %	1.889	1.598	1.576	1.454	1.914	1.522	1.381	1.381	2.286	1.774	1.703	1.702	2.076	1.616	1.494	1.494
2007	100	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	90	99.734	96.639	96.047	96.007	99.733	96.521	96.150	95.827	99.995	96.683	96.023	95.991	99.995	96.562	96.171	95.795
	80	98.113	91.796	90.541	90.477	98.079	91.521	90.428	90.052	99.486	91.944	90.579	90.519	99.524	91.660	90.482	90.082
	70	94.794	85.919	84.091	84.017	94.700	85.440	83.725	83.332	96.724	86.160	84.219	84.140	96.768	85.675	83.855	83.415
	60	89.319	79.012	76.737	76.630	89.080	78.310	76.077	75.625	91.394	79.381	76.944	76.858	91.292	78.665	76.283	75.837
	50	81.874	71.125	68.517	68.414	81.385	70.181	67.546	67.098	83.996	71.551	68.811	68.710	83.619	70.585	67.806	67.341
	40	72.688	62.159	59.381	59.238	71.874	60.968	58.082	57.597	74.710	62.651	59.732	59.572	73.986	61.416	58.343	57.836
	30	61.570	51.999	49.206	49.062	60.383	50.519	47.547	47.054	63.428	52.485	49.563	49.420	62.259	50.950	47.805	47.285
	20	48.233	40.300	37.694	37.554	46.566	38.536	35.665	35.201	49.770	40.801	38.056	37.933	48.086	38.960	35.916	35.444
	10	31.578	26.066	24.059	23.926	29.466	24.100	21.710	21.324	32.699	26.501	24.411	24.286	30.494	24.422	21.921	21.498
	Top 5 %	20.781	17.043	15.681	15.590	18.494	15.004	13.310	12.917	21.641	17.393	16.027	15.924	19.202	15.274	13.480	13.054
	Top 1 %	8.474	6.840	6.466	6.405	6.380	5.125	4.518	4.133	8.952	7.091	6.782	6.694	6.693	5.275	4.645	4.262
	Top 0.1 %	2.658	2.114	2.083	2.083	1.534	1.252	1.194	1.172	2.843	2.225	2.227	2.227	1.663	1.311	1.328	1.245

Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.6 Gross income items in deciles and in top 5%, 1% and 0,1% in 1966–2007

Year	Deciles	Labour income	Entrepreneurial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
1966	0	31.362	32.268	63.630	4.328	67.958	32.042	100	8.342	91.658
	10	35.369	34.438	69.808	5.312	75.120	24.880	100	8.661	91.339
	20	42.456	35.618	78.074	4.473	82.547	17.453	100	10.512	89.488
	30	50.630	29.286	79.916	4.759	84.675	15.325	100	11.590	88.410
	40	57.391	25.549	82.940	4.719	87.659	12.341	100	11.791	88.209
	50	66.739	19.926	86.665	4.158	90.823	9.177	100	13.626	86.374
	60	76.879	11.841	88.720	4.203	92.923	7.077	100	15.262	84.738
	70	77.226	10.034	87.260	5.353	92.613	7.387	100	15.736	84.264
	80	77.204	12.567	89.771	5.184	94.955	5.045	100	17.587	82.413
	90	73.145	15.083	88.228	7.776	96.004	3.996	100	20.829	79.171
	95	69.251	17.261	86.512	9.294	95.806	4.194	100	22.224	77.776
	99	53.594	28.581	82.175	15.061	97.236	2.764	100	23.941	76.059
1971	0	25.428	25.005	50.433	8.062	58.495	41.505	100	5.916	94.084
	10	32.955	23.567	56.522	6.288	62.810	37.190	100	7.698	92.302
	20	41.858	22.099	63.957	6.980	70.937	29.063	100	10.090	89.910
	30	57.102	17.875	74.977	5.980	80.957	19.043	100	13.124	86.876
	40	62.353	18.245	80.598	5.129	85.727	14.273	100	15.499	84.501
	50	69.763	12.916	82.679	5.740	88.418	11.582	100	17.058	82.942
	60	74.400	11.865	86.265	4.952	91.217	8.783	100	19.223	80.777
	70	76.620	9.351	85.971	5.282	91.253	8.747	100	20.126	79.874
	80	78.742	8.335	87.078	6.018	93.095	6.905	100	21.901	78.099
	90	71.722	14.127	85.849	6.490	92.339	7.661	100	28.945	71.055
	95	67.975	16.737	84.711	6.939	91.650	8.350	100	31.390	68.610
	99	53.063	34.979	88.042	8.192	96.234	3.766	100	35.301	64.699
1976	0	22.937	22.456	45.393	3.939	49.332	50.668	100	7.973	92.027
	10	36.432	18.322	54.755	4.974	59.728	40.272	100	11.699	88.301
	20	50.499	16.267	66.766	4.675	71.441	28.559	100	15.568	84.432
	30	61.525	14.349	75.875	3.946	79.821	20.179	100	18.786	81.214
	40	67.473	12.819	80.292	4.043	84.335	15.665	100	21.158	78.842
	50	72.601	9.774	82.374	3.633	86.007	13.993	100	23.192	76.808
	60	77.366	7.523	84.889	4.085	88.974	11.026	100	25.260	74.740
	70	80.080	7.119	87.199	3.902	91.101	8.899	100	26.970	73.030
	80	79.543	8.091	87.634	3.939	91.573	8.427	100	28.902	71.098
	90	73.770	12.239	86.010	5.195	91.204	8.796	100	34.760	65.240
	95	69.328	15.060	84.388	5.858	90.245	9.755	100	37.285	62.715
	99	54.009	26.328	80.338	7.648	87.985	12.015	100	40.198	59.802
1981	0	27.867	14.839	42.706	4.645	47.351	52.649	100	7.931	92.069
	10	35.523	12.355	47.878	4.660	52.538	47.462	100	10.189	89.811
	20	48.968	14.956	63.923	3.558	67.481	32.519	100	13.869	86.131
	30	58.451	13.949	72.400	3.599	75.999	24.001	100	17.093	82.907
	40	68.313	11.825	80.139	2.715	82.854	17.146	100	19.471	80.529
	50	75.032	8.279	83.311	2.822	86.133	13.867	100	21.842	78.158
	60	78.782	8.995	87.778	2.326	90.104	9.896	100	23.653	76.347
	70	80.994	7.843	88.836	2.056	90.892	9.108	100	25.067	74.933
	80	80.950	6.684	87.634	2.903	90.537	9.463	100	27.172	72.828
	90	76.188	11.011	87.198	4.218	91.416	8.584	100	33.704	66.296
	95	73.873	12.800	86.673	4.978	91.651	8.349	100	36.676	63.324
	99	65.019	19.463	84.482	6.174	90.656	9.344	100	43.696	56.304
1999	0	36.227	42.478	78.705	7.059	85.764	14.236	100	48.309	51.691
	100	69.723	10.287	80.010	3.236	83.246	16.754	100	23.336	76.664

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
1985	0	33.066	10.172	43.238	4.251	47.489	52.511	100	9.960	90.040
	10	37.131	9.613	46.745	4.692	51.437	48.563	100	12.476	87.524
	20	49.354	10.377	59.731	4.006	63.737	36.263	100	16.393	83.607
	30	60.328	10.171	70.499	3.104	73.603	26.397	100	20.412	79.588
	40	68.536	8.735	77.271	3.045	80.316	19.684	100	22.999	77.001
	50	73.873	8.057	81.930	2.219	84.150	15.850	100	24.489	75.511
	60	76.365	7.689	84.054	2.655	86.708	13.292	100	26.364	73.636
	70	76.851	7.046	83.896	3.199	87.095	12.905	100	27.646	72.354
	80	79.708	6.811	86.519	3.096	89.615	10.385	100	30.057	69.943
	90	75.867	10.345	86.212	4.004	90.216	9.784	100	36.212	63.788
	95	72.703	11.162	83.865	4.671	88.536	11.464	100	38.529	61.471
	99	66.331	11.288	77.619	5.413	83.032	16.968	100	44.089	55.911
1987	99.9	53.881	10.163	64.044	7.135	71.178	28.822	100	50.972	49.028
	100	68.914	8.729	77.643	3.352	80.995	19.005	100	26.016	73.984
	0	27.319	11.367	38.685	5.932	44.617	55.383	100	8.621	91.407
	10	37.278	8.136	45.414	4.654	50.068	49.932	100	12.081	87.919
	20	47.766	8.762	56.528	5.042	61.571	38.429	100	16.108	83.892
	30	61.307	7.267	68.574	4.063	72.637	27.363	100	19.584	80.416
	40	68.822	6.201	75.023	3.571	78.594	21.406	100	22.208	77.792
	50	71.261	6.276	77.537	3.484	81.021	18.979	100	23.793	76.207
	60	76.590	4.670	81.260	4.174	85.434	14.566	100	25.679	74.321
	70	78.337	5.783	84.120	3.960	88.080	11.920	100	27.815	72.185
	80	78.246	6.002	84.249	4.212	88.460	11.540	100	30.021	69.979
	90	75.189	8.389	83.577	6.095	89.672	10.328	100	36.649	63.351
1988	95	73.186	8.736	81.922	7.109	89.031	10.969	100	39.118	60.882
	99	66.791	11.203	77.994	10.894	88.888	11.112	100	44.409	55.591
	99.9	51.755	13.806	65.561	21.646	87.207	12.793	100	48.360	51.640
	100	68.292	6.983	75.276	4.578	79.853	20.147	100	25.785	74.216
	0	28.299	9.185	37.484	6.105	43.589	56.411	100	9.062	91.038
	10	35.792	8.696	44.488	5.054	49.542	50.458	100	12.814	87.186
	20	48.814	8.418	57.232	5.064	62.296	37.704	100	16.843	83.157
	30	59.907	6.525	66.432	3.776	70.208	29.792	100	20.245	79.755
	40	68.739	6.284	75.023	3.642	78.665	21.335	100	23.058	76.942
	50	70.822	6.396	77.218	3.845	81.063	18.937	100	24.691	75.309
	60	76.955	5.377	82.332	3.687	86.019	13.981	100	26.644	73.356
	70	77.604	5.179	82.783	4.028	86.811	13.189	100	28.691	71.348
1989	80	78.398	6.144	84.542	4.213	88.756	11.244	100	31.113	68.887
	90	73.364	8.544	81.908	7.458	89.365	10.635	100	37.851	62.149
	95	69.663	9.952	79.615	9.072	88.687	11.313	100	40.378	59.622
	99	55.610	15.035	70.645	15.559	86.205	13.795	100	44.983	55.017
	99.9	39.198	13.945	53.143	28.349	81.492	18.508	100	52.639	47.361
	100	67.826	6.934	74.760	4.887	79.647	20.353	100	26.826	73.182
	0	28.728	7.439	36.168	4.823	40.990	59.010	100	7.580	92.420
	10	36.907	6.933	43.839	5.193	49.032	50.968	100	11.983	88.017
	20	48.695	7.536	56.230	4.823	61.053	38.947	100	16.425	83.575
	30	58.727	7.705	66.432	4.619	71.051	28.949	100	19.554	80.446
	40	65.872	7.251	73.123	4.167	77.291	22.709	100	22.255	77.745
	50	72.196	6.536	78.732	3.478	82.210	17.790	100	24.272	75.728
1989	60	73.386	6.529	79.915	4.131	84.047	15.953	100	26.371	73.629
	70	77.411	6.120	83.531	3.693	87.223	12.777	100	28.146	71.854
	80	79.219	7.026	86.245	4.127	90.372	9.628	100	30.839	69.161
	90	71.733	11.306	83.039	7.283	90.323	9.677	100	36.936	63.064
	95	68.521	13.277	81.797	8.808	90.605	9.395	100	39.095	60.905
	99	58.638	18.475	77.114	14.072	91.186	8.814	100	43.366	56.634
	99.9	33.916	26.468	60.384	28.259	88.643	11.357	100	47.840	52.160
	100	67.114	7.850	74.965	4.862	79.827	20.173	100	26.247	73.753

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
1990	0	27.936	6.836	34.772	5.367	40.138	59.862	100	6.443	93.557
	10	37.634	6.006	43.640	5.673	49.312	50.688	100	11.317	88.683
	20	50.726	7.122	57.848	4.895	62.743	37.257	100	15.781	84.219
	30	60.355	6.622	66.977	4.187	71.164	28.836	100	18.970	81.030
	40	65.987	7.001	72.988	3.914	76.902	23.098	100	21.425	78.575
	50	68.419	6.989	75.408	4.313	79.721	20.279	100	23.204	76.796
	60	73.779	6.239	80.017	3.903	83.921	16.079	100	25.159	74.841
	70	75.835	6.286	82.122	4.334	86.455	13.545	100	26.998	73.002
	80	77.844	6.549	84.393	4.676	89.069	10.931	100	29.405	70.595
	90	72.679	10.248	82.928	7.473	90.401	9.599	100	34.984	65.016
	95	70.294	11.904	82.198	8.656	90.854	9.146	100	37.022	62.978
	99	60.148	17.407	77.555	13.524	91.078	8.922	100	41.763	58.237
1991	99.9	51.256	22.360	73.616	24.260	97.876	2.124	100	48.861	51.139
	100	66.795	7.369	74.163	5.103	79.267	20.733	100	24.940	75.060
	0	28.003	8.304	36.307	5.526	41.833	58.167	100	6.819	93.181
	10	34.916	5.785	40.701	7.024	47.725	52.275	100	10.860	89.140
	20	47.786	6.263	54.049	5.445	59.494	40.506	100	14.882	85.118
	30	56.685	5.756	62.442	5.420	67.862	32.138	100	17.877	82.123
	40	61.079	6.928	68.007	5.517	73.524	26.476	100	20.051	79.949
	50	66.341	5.559	71.900	4.859	76.759	23.241	100	21.995	78.005
	60	71.078	5.413	76.491	5.074	81.565	18.435	100	23.729	76.271
	70	72.202	6.054	78.256	5.691	83.946	16.054	100	25.649	74.351
	80	75.149	4.851	80.001	6.420	86.420	13.580	100	27.711	72.289
	90	69.676	8.836	78.511	9.913	88.424	11.576	100	33.291	66.709
1992	95	67.396	9.824	77.220	11.829	89.048	10.952	100	35.336	64.664
	99	53.644	15.644	69.288	17.956	87.244	12.756	100	38.935	61.065
	99.9	37.771	25.764	63.535	26.050	89.585	10.415	100	42.164	57.836
	100	63.730	6.494	70.224	6.551	76.775	23.225	100	23.593	76.407
	0	22.203	6.974	29.178	6.206	35.384	64.616	100	7.951	92.049
	10	32.930	5.462	38.392	5.335	43.727	56.273	100	12.393	87.607
	20	40.423	6.013	46.436	6.161	52.597	47.403	100	15.935	84.065
	30	50.185	5.596	55.781	5.624	61.405	38.595	100	19.141	80.859
	40	57.067	5.986	63.054	5.940	68.994	31.006	100	21.520	78.480
	50	59.929	5.822	65.751	5.810	71.561	28.439	100	23.816	76.184
	60	66.285	5.000	71.284	6.225	77.510	22.490	100	25.599	74.401
	70	70.673	3.927	74.601	5.571	80.171	19.829	100	27.513	72.487
1993	80	70.407	5.474	75.881	6.634	82.515	17.485	100	29.947	70.053
	90	66.546	9.517	76.063	9.509	85.572	14.428	100	35.480	64.520
	95	62.253	11.791	74.043	11.102	85.146	14.854	100	37.394	62.606
	99	47.616	17.579	65.196	16.990	82.185	17.815	100	39.342	60.658
	99.9	28.786	26.386	55.171	26.372	81.543	18.457	100	42.800	57.200
	100	59.395	6.277	65.672	6.736	72.407	27.593	100	25.406	74.594
	0	19.839	7.131	26.970	5.742	32.712	67.288	100	7.096	92.904
	10	29.130	5.784	34.913	5.498	40.412	59.588	100	11.746	88.254
	20	36.142	6.173	42.315	6.255	48.570	51.430	100	15.153	84.847
	30	44.065	5.987	50.052	6.864	56.916	43.084	100	18.522	81.478
	40	50.372	5.998	56.370	7.193	63.564	36.436	100	20.432	79.568
	50	55.220	5.989	61.209	6.624	67.833	32.167	100	22.903	77.097
1994	60	60.511	5.299	65.810	7.437	73.247	26.753	100	25.419	74.581
	70	66.371	5.192	71.564	7.158	78.722	21.278	100	27.398	72.602
	80	67.446	5.565	73.011	8.365	81.376	18.624	100	29.348	70.652
	90	63.764	8.011	71.775	13.901	85.676	14.324	100	34.074	65.926
	95	59.223	9.673	68.897	16.642	85.539	14.461	100	35.355	64.645
	99	49.350	12.896	62.246	24.145	86.391	13.609	100	36.893	63.107
	99.9	30.507	4.663	35.170	51.935	87.105	12.895	100	34.310	65.690
	100	55.334	6.251	61.585	8.557	70.142	29.858	100	24.760	75.240

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
1994	0	13.268	4.228	17.497	5.173	22.669	77.331	100	9.187	90.813
	10	23.621	5.882	29.502	6.518	36.020	63.980	100	13.386	86.614
	20	34.844	6.220	41.064	6.767	47.831	52.169	100	17.143	82.857
	30	41.607	5.958	47.565	7.186	54.751	45.249	100	20.127	79.873
	40	50.988	6.366	57.354	6.874	64.228	35.772	100	22.689	77.311
	50	54.210	6.671	60.881	7.215	68.096	31.904	100	24.737	75.263
	60	60.816	6.559	67.375	7.383	74.758	25.242	100	26.793	73.207
	70	63.824	5.920	69.744	7.803	77.547	22.453	100	28.831	71.169
	80	67.143	6.872	74.015	8.047	82.062	17.938	100	30.849	69.151
	90	62.451	10.054	72.505	13.356	85.862	14.138	100	35.373	64.627
	95	59.243	10.153	69.396	16.947	86.343	13.657	100	36.388	63.612
	99	44.647	15.551	60.198	27.673	87.871	12.129	100	36.905	63.095
1995	99.9	23.563	10.505	34.068	54.498	88.566	11.434	100	36.109	63.891
	100	53.799	7.081	60.880	8.575	69.456	30.544	100	26.337	73.663
	0	14.886	6.004	20.890	5.532	26.421	73.579	100	9.652	90.348
	10	25.829	4.628	30.457	6.730	37.187	62.813	100	13.599	86.401
	20	36.753	5.724	42.477	6.720	49.198	50.802	100	17.845	82.155
	30	47.017	5.530	52.547	6.789	59.336	40.664	100	20.685	79.315
	40	49.925	5.666	55.591	7.783	63.374	36.626	100	22.913	77.087
	50	57.912	5.625	63.537	6.706	70.243	29.757	100	25.235	74.765
	60	59.374	5.933	65.307	8.054	73.361	26.639	100	27.017	72.983
	70	64.207	6.595	70.802	8.024	78.827	21.173	100	29.321	70.679
	80	68.002	7.101	75.103	7.915	83.017	16.983	100	31.635	68.365
	90	61.283	10.050	71.332	14.467	85.799	14.201	100	34.912	65.088
1996	95	58.175	11.546	69.720	17.827	87.547	12.453	100	35.972	64.028
	99	43.176	14.177	57.353	33.258	90.611	9.389	100	33.772	66.228
	99.9	23.915	22.949	46.864	46.758	93.622	6.378	100	32.608	67.392
	100	54.640	6.926	61.566	8.944	70.510	29.490	100	26.681	73.319
	0	18.044	4.726	22.770	5.744	28.513	71.487	100	9.809	90.191
	10	26.740	4.522	31.262	6.905	38.166	61.834	100	13.325	86.675
	20	34.798	6.410	41.208	7.167	48.376	51.624	100	17.389	82.611
	30	45.898	5.787	51.685	7.756	59.441	40.559	100	20.994	79.006
	40	50.127	5.760	55.887	8.126	64.012	35.988	100	22.877	77.123
	50	56.240	5.176	61.417	7.847	69.264	30.736	100	25.381	74.619
	60	62.220	5.198	67.418	8.588	76.006	23.994	100	27.312	72.688
	70	65.210	5.700	70.910	8.076	78.986	21.014	100	29.434	70.566
1997	80	69.124	5.999	75.123	8.731	83.855	16.145	100	31.296	68.704
	90	63.054	7.837	70.891	15.870	86.760	13.240	100	34.944	65.056
	95	59.383	8.868	68.251	19.756	88.007	11.993	100	35.765	64.235
	99	44.913	10.307	55.220	33.877	89.098	10.902	100	35.152	64.848
	99.9	33.497	13.509	47.006	44.682	91.688	8.312	100	37.436	62.564
	100	55.633	6.072	61.704	9.705	71.409	28.591	100	26.765	73.235
	0	19.092	4.987	24.079	6.002	30.081	69.919	100	9.558	90.442
	10	27.587	4.328	31.915	7.229	39.143	60.857	100	12.773	87.227
	20	35.931	4.643	40.574	8.192	48.766	51.234	100	16.660	83.340
	30	48.543	5.816	54.358	7.609	61.967	38.033	100	20.181	79.819
	40	49.045	6.482	55.527	8.893	64.420	35.580	100	22.231	77.769
	50	58.332	5.457	63.789	8.234	72.023	27.977	100	24.819	75.181
1998	60	61.845	4.900	66.746	9.165	75.911	24.089	100	26.085	73.915
	70	64.117	6.858	70.975	8.798	79.773	20.227	100	27.792	72.208
	80	71.007	5.892	76.899	8.873	85.771	14.229	100	30.251	69.749
	90	60.033	8.981	69.015	19.141	88.156	11.844	100	33.254	66.746
	95	55.378	10.223	65.602	24.190	89.792	10.208	100	33.832	66.168
	99	40.118	13.018	53.137	39.081	92.218	7.782	100	33.355	66.645
	99.9	27.486	11.507	38.994	58.874	97.868	2.132	100	30.948	69.052
	100	55.635	6.429	62.064	10.892	72.956	27.044	100	25.777	74.223

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
1998	0	17.305	4.453	21.758	5.812	27.570	72.430	100	9.138	90.862
	10	27.558	4.106	31.664	8.015	39.679	60.321	100	12.949	87.051
	20	39.740	4.358	44.098	8.612	52.710	47.290	100	17.014	82.986
	30	49.797	5.467	55.263	8.831	64.094	35.906	100	20.487	79.513
	40	52.274	4.882	57.156	9.479	66.635	33.365	100	22.558	77.442
	50	59.153	5.202	64.354	9.318	73.672	26.328	100	24.550	75.450
	60	63.042	5.597	68.638	9.665	78.303	21.697	100	26.240	73.760
	70	66.373	5.678	72.051	9.772	81.823	18.177	100	27.951	72.049
	80	69.557	5.484	75.041	10.125	85.166	14.834	100	29.888	70.112
	90	59.630	9.294	68.924	20.958	89.882	10.118	100	32.954	67.046
	95	54.837	9.858	64.695	26.644	91.339	8.661	100	33.442	66.558
	99	36.168	11.066	47.234	46.093	93.327	6.673	100	32.727	67.273
1999	99.9	10.580	7.040	17.620	79.143	96.763	3.237	100	26.472	73.528
	100	56.456	6.172	62.627	12.032	74.660	25.340	100	25.824	74.176
	0	16.843	4.500	21.343	5.856	27.200	72.800	100	9.134	90.866
	10	31.124	4.682	35.805	7.948	43.753	56.247	100	13.693	86.307
	20	41.241	4.869	46.110	9.078	55.187	44.813	100	17.834	82.166
	30	47.119	5.128	52.247	9.372	61.619	38.381	100	20.092	79.908
	40	52.822	6.009	58.832	10.214	69.045	30.955	100	22.324	77.676
	50	59.288	4.524	63.812	10.132	73.944	26.056	100	24.144	75.856
	60	66.776	5.428	72.205	9.511	81.716	18.284	100	26.206	73.794
	70	66.322	5.517	71.839	10.360	82.200	17.800	100	27.207	72.793
	80	69.971	5.731	75.702	10.753	86.456	13.544	100	29.369	70.631
	90	57.527	8.353	65.880	25.215	91.095	8.905	100	32.244	67.756
2000	95	51.531	8.919	60.450	32.210	92.660	7.340	100	32.656	67.344
	99	35.314	5.868	41.181	52.969	94.150	5.850	100	32.450	67.550
	99.9	23.123	5.933	29.056	69.287	98.342	1.658	100	31.581	68.419
	100	56.479	6.049	62.528	13.574	76.102	23.898	100	25.575	74.425
	0	19.635	4.403	24.038	5.781	29.819	70.181	100	9.344	90.656
	10	31.156	4.327	35.483	8.168	43.651	56.349	100	13.735	86.265
	20	40.445	4.039	44.484	9.322	53.806	46.194	100	17.561	82.439
	30	48.086	5.733	53.819	9.633	63.452	36.548	100	20.230	79.770
	40	54.181	5.241	59.422	9.738	69.160	30.840	100	22.379	77.621
	50	63.147	4.893	68.040	9.211	77.251	22.749	100	24.646	75.354
	60	65.402	5.435	70.837	9.693	80.530	19.470	100	25.804	74.196
	70	69.474	4.909	74.383	10.345	84.728	15.272	100	27.767	72.233
2001	80	70.125	5.738	75.862	11.498	87.360	12.640	100	29.634	70.366
	90	54.243	8.377	62.620	28.616	91.236	8.764	100	31.605	68.395
	95	47.448	9.035	56.483	36.897	93.380	6.620	100	31.785	68.215
	99	28.522	7.785	36.307	60.353	96.660	3.340	100	30.208	69.792
	99.9	14.912	8.287	23.199	75.383	98.582	1.418	100	32.226	67.774
	100	56.597	5.940	62.537	14.528	77.065	22.935	100	25.597	74.403
	0	22.138	4.936	27.073	5.491	32.564	67.436	100	9.487	90.513
	10	32.682	5.388	38.070	8.047	46.117	53.883	100	12.968	87.032
	20	38.843	4.129	42.971	9.443	52.414	47.586	100	16.101	83.899
	30	48.497	4.874	53.370	8.861	62.232	37.768	100	19.260	80.740
	40	55.558	5.474	61.032	8.994	70.026	29.974	100	21.753	78.247
	50	61.839	4.384	66.222	9.659	75.882	24.118	100	23.295	76.705
	60	65.743	4.494	70.237	9.257	79.494	20.506	100	24.893	75.107
	70	68.954	5.299	74.253	9.459	83.713	16.287	100	26.138	73.862
	80	72.086	6.248	78.334	9.874	88.208	11.792	100	28.365	71.635
	90	61.931	7.658	69.590	22.119	91.708	8.292	100	31.302	68.698
	95	57.611	8.080	65.691	27.809	93.500	6.500	100	31.734	68.266
	99	42.188	8.180	50.368	46.240	96.608	3.392	100	29.731	70.269
	99.9	23.024	5.911	28.935	69.542	98.476	1.524	100	25.092	74.908
	100	58.825	5.745	64.570	12.307	76.877	23.123	100	24.608	75.392

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
2002	0	21.546	4.497	26.043	6.365	32.409	67.591	100	9.358	90.642
	10	36.237	3.812	40.049	7.118	47.167	52.833	100	13.357	86.643
	20	41.096	5.251	46.347	9.666	56.013	43.987	100	16.292	83.708
	30	46.205	4.820	51.025	10.698	61.723	38.277	100	18.447	81.553
	40	56.691	4.368	61.058	9.843	70.902	29.098	100	20.820	79.180
	50	61.541	4.485	66.025	9.669	75.694	24.306	100	22.640	77.360
	60	64.228	5.109	69.338	9.645	78.983	21.017	100	24.238	75.762
	70	67.051	5.821	72.872	9.967	82.839	17.161	100	25.519	74.481
	80	71.179	6.146	77.324	10.692	88.016	11.984	100	27.600	72.400
	90	62.217	7.173	69.390	22.304	91.694	8.306	100	31.058	68.942
	95	58.304	7.659	65.964	27.693	93.656	6.344	100	32.098	67.902
	99	44.413	6.925	51.338	45.565	96.903	3.097	100	31.609	68.391
2003	99.9	31.441	1.951	33.392	65.890	99.283	0.717	100	33.368	66.632
	100	58.549	5.627	64.176	12.767	76.943	23.057	100	24.121	75.879
	0	24.164	4.058	28.223	6.629	34.851	65.149	100	9.820	90.180
	10	33.151	4.022	37.173	7.599	44.773	55.227	100	12.768	87.232
	20	39.200	4.425	43.625	9.750	53.375	46.625	100	15.638	84.362
	30	48.404	4.035	52.440	10.157	62.597	37.403	100	18.462	81.538
	40	54.501	5.865	60.366	10.214	70.580	29.420	100	20.492	79.508
	50	61.126	4.334	65.460	10.144	75.604	24.396	100	22.213	77.787
	60	66.006	4.546	70.552	9.579	80.131	19.869	100	23.691	76.309
	70	66.741	5.498	72.240	10.013	82.253	17.747	100	25.235	74.765
	80	70.257	5.775	76.032	11.614	87.646	12.354	100	26.958	73.042
	90	59.732	7.105	66.838	24.506	91.344	8.656	100	29.285	70.715
2004	95	54.066	7.065	61.131	31.188	92.319	7.681	100	29.537	70.463
	99	34.495	6.754	41.249	54.289	95.538	4.462	100	26.424	73.576
	99.9	12.710	2.835	15.545	83.350	98.895	1.105	100	21.681	78.319
	100	57.739	5.455	63.195	13.491	76.685	23.315	100	23.388	76.612
	0	19.799	3.578	23.377	5.826	29.203	70.797	100	8.917	91.083
	10	30.545	4.480	35.025	8.104	43.130	56.870	100	12.611	87.389
	20	39.621	4.503	44.124	9.772	53.895	46.105	100	15.626	84.374
	30	49.024	4.614	53.638	10.413	64.051	35.949	100	18.033	81.967
	40	58.669	5.000	63.670	9.394	73.064	26.936	100	20.772	79.228
	50	60.517	3.765	64.282	10.075	74.357	25.643	100	22.044	77.956
	60	65.827	4.751	70.578	9.817	80.394	19.606	100	23.893	76.107
	70	67.783	4.934	72.717	10.462	83.179	16.821	100	25.107	74.893
2005	80	69.790	6.014	75.805	12.219	88.024	11.976	100	26.571	73.429
	90	58.249	6.706	64.955	26.706	91.661	8.339	100	28.618	71.382
	95	51.929	6.775	58.704	34.000	92.704	7.296	100	28.777	71.223
	99	33.272	6.252	39.524	56.201	95.724	4.276	100	26.271	73.729
	99.9	6.477	0.152	6.630	92.676	99.305	0.695	100	17.355	82.645
	100	57.533	5.282	62.815	14.173	76.988	23.012	100	23.144	76.856
	0	20.987	2.615	23.602	5.958	29.560	70.440	100	8.850	91.150
	10	32.023	3.817	35.840	8.830	44.671	55.329	100	12.640	87.360
	20	43.010	3.496	46.506	9.333	55.839	44.161	100	16.293	83.707
	30	49.863	4.551	54.414	9.955	64.369	35.631	100	18.428	81.572
	40	57.117	4.895	62.012	10.022	72.034	27.966	100	20.718	79.282
	50	59.724	4.796	64.521	9.980	74.500	25.500	100	22.162	77.838
2005	60	65.181	5.021	70.202	11.028	81.230	18.770	100	23.498	76.502
	70	67.948	4.164	72.112	10.848	82.960	17.040	100	25.223	74.777
	80	69.780	5.387	75.166	11.975	87.141	12.859	100	27.019	72.981
	90	57.530	7.180	64.710	26.634	91.344	8.656	100	30.111	69.889
	95	52.221	7.512	59.734	33.221	92.954	7.046	100	30.754	69.246
	99	40.027	6.563	46.590	48.688	95.279	4.721	100	30.782	69.218
	99.9	19.685	2.148	21.832	76.341	98.173	1.827	100	22.645	77.355
	100	57.486	5.210	62.696	14.390	77.086	22.914	100	23.659	76.341

continues ...

Table A.6 continues ...

Year	Deciles	Labour income	Entrepreneu- rial income	Earned income	Capital income	Factor income	Transfers received	Gross income	Direct taxes	Disposable income
		1	2	1+2	3	1+2+3	4	5	6	7
2006	0	21.458	3.375	24.832	6.285	31.117	68.883	100	8.949	91.051
	10	31.813	3.744	35.557	9.058	44.615	55.385	100	12.360	87.640
	20	43.864	4.094	47.958	9.045	57.003	42.997	100	16.038	83.962
	30	50.053	4.176	54.228	10.429	64.657	35.343	100	17.970	82.030
	40	52.971	4.911	57.882	9.882	67.764	32.236	100	20.020	79.980
	50	61.107	4.427	65.534	9.312	74.846	25.154	100	21.906	78.094
	60	66.301	4.771	71.072	10.378	81.450	18.550	100	23.308	76.692
	70	71.098	4.431	75.529	10.328	85.857	14.143	100	25.156	74.844
	80	71.181	5.985	77.166	10.893	88.059	11.941	100	26.803	73.197
	90	58.692	6.517	65.208	26.894	92.103	7.897	100	30.570	69.430
	95	53.379	6.453	59.832	33.911	93.744	6.256	100	31.338	68.662
	99	38.239	4.041	42.279	53.202	95.482	4.518	100	30.885	69.115
2007	99.9	32.324	1.337	33.661	64.519	98.181	1.819	100	30.506	69.494
	100	58.401	5.150	63.551	14.250	77.801	22.199	100	23.661	76.339
	0	24.051	3.057	27.108	5.626	32.734	67.266	100	8.910	91.090
	10	34.787	4.117	38.904	8.073	46.976	53.024	100	12.425	87.575
	20	44.307	4.234	48.542	8.877	57.418	42.582	100	15.716	84.284
	30	51.432	3.563	54.995	9.704	64.698	35.302	100	17.992	82.008
	40	58.091	4.903	62.993	9.503	72.496	27.504	100	20.121	79.879
	50	62.880	4.613	67.493	8.769	76.262	23.738	100	21.534	78.466
	60	69.094	4.517	73.611	8.741	82.352	17.648	100	23.192	76.808
	70	69.211	4.946	74.156	10.125	84.281	15.719	100	24.567	75.433
	80	69.873	6.254	76.126	10.538	86.665	13.335	100	26.590	73.410
	90	54.225	8.361	62.585	29.488	92.073	7.927	100	29.615	70.385
	95	46.800	8.779	55.580	37.554	93.134	6.866	100	29.858	70.142
	99	27.265	7.165	34.429	61.906	96.335	3.665	100	28.195	71.805
	99.9	6.910	0.485	7.394	91.062	98.456	1.544	100	24.448	75.552
	100	58.066	5.704	63.770	14.567	78.336	21.664	100	23.320	76.680

Source: Income Distribution Surveys (IDS) in 1987–2007 and Household Expenditure Surveys (HES) in 1966–1985, Statistics Finland.

Table A.7 Capital income items in deciles and in top 5%, 1% and 0.1% in 1987–2007

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1987	0	14.878	77.480	5.522	1.285	0.834	100
	10	16.088	77.260	5.382	0.952	0.318	100
	20	19.695	71.345	7.493	0.164	1.303	100
	30	21.726	70.070	6.935	0.127	1.142	100
	40	20.548	69.575	5.643	3.188	1.046	100
	50	23.515	65.363	7.436	3.062	0.624	100
	60	24.929	64.139	7.775	1.820	1.337	100
	70	30.897	58.102	8.146	1.510	1.345	100
	80	29.375	56.976	11.155	1.187	1.307	100
	90	41.934	35.108	16.426	5.859	0.673	100
	95	47.523	28.179	17.174	6.710	0.415	100
	99	52.731	14.641	22.716	9.877	0.035	100
	99.9	62.431	6.858	18.047	12.664	0.000	100
	Total	28.779	57.428	10.131	2.682	0.980	100
1988	0	18.115	72.658	5.381	2.042	1.804	100
	10	24.227	69.958	3.026	1.609	1.179	100
	20	23.184	66.906	6.060	2.497	1.353	100
	30	27.334	61.406	7.707	2.000	1.553	100
	40	26.397	59.533	6.528	6.269	1.272	100
	50	27.506	60.113	7.599	4.072	0.710	100
	60	34.220	51.390	8.347	3.738	2.306	100
	70	35.046	54.507	6.190	2.541	1.717	100
	80	32.817	47.377	13.027	4.811	1.967	100
	90	35.344	25.597	15.561	22.477	1.020	100
	95	34.726	20.059	18.918	25.588	0.709	100
	99	32.277	12.326	19.996	35.272	0.129	100
	99.9	25.245	6.299	14.946	53.510	0.000	100
	Total	30.965	47.762	10.234	9.635	1.404	100
1989	0	18.788	75.473	2.575	1.384	1.780	100
	10	18.968	72.496	3.676	2.478	2.382	100
	20	21.888	70.028	3.382	1.389	3.314	100
	30	24.778	61.548	7.755	3.343	2.576	100
	40	27.742	62.482	5.468	2.542	1.767	100
	50	31.921	54.122	6.908	4.861	2.189	100
	60	27.511	55.373	9.165	4.795	3.157	100
	70	33.107	52.657	6.339	4.849	3.048	100
	80	30.332	56.802	6.361	3.745	2.760	100
	90	35.013	28.794	12.314	18.965	4.915	100
	95	35.709	22.921	13.250	23.183	4.937	100
	99	34.790	13.346	14.336	31.475	6.053	100
	99.9	35.216	6.537	12.283	45.763	0.200	100
	Total	29.695	50.362	8.100	8.477	3.366	100
1990	0	19.724	72.241	2.804	1.022	4.209	100
	10	20.381	73.812	2.564	0.740	2.503	100
	20	27.643	67.130	3.031	0.903	1.293	100
	30	25.819	62.755	7.297	2.196	1.932	100
	40	31.851	58.549	3.667	4.512	1.421	100
	50	28.336	58.559	8.556	2.844	1.706	100
	60	29.581	59.472	7.207	1.629	2.110	100
	70	34.001	54.822	7.046	2.110	2.020	100
	80	34.245	52.440	8.871	3.142	1.301	100
	90	35.594	33.713	11.528	17.388	1.776	100
	95	37.622	26.792	11.688	21.662	2.236	100
	99	34.197	13.762	10.886	37.851	3.305	100
	99.9	16.751	5.498	11.779	61.224	4.748	100
	Total	31.205	52.109	7.885	6.935	1.866	100

continues ...

Table A.7 continues ...

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1991	0	24.943	68.484	3.954	1.417	1.202	100
	10	25.401	68.520	3.470	1.796	0.813	100
	20	26.450	67.076	2.985	1.752	1.737	100
	30	28.914	64.128	4.122	0.971	1.865	100
	40	28.825	65.385	4.303	0.665	0.822	100
	50	28.574	62.457	5.697	0.864	2.408	100
	60	32.443	58.630	6.608	0.211	2.108	100
	70	30.717	58.361	7.472	0.515	2.935	100
	80	32.251	56.290	5.802	3.525	2.131	100
	90	42.896	34.081	12.144	8.230	2.648	100
	95	45.847	27.402	12.446	11.232	3.074	100
	99	46.037	18.160	11.244	20.332	4.227	100
	99.9	41.662	10.776	5.083	31.149	11.329	100
1992	Total	33.776	53.003	7.472	3.597	2.152	100
	0	18.589	73.935	3.397	2.948	1.132	100
	10	19.545	73.480	4.312	1.374	1.290	100
	20	18.574	74.157	4.852	0.791	1.626	100
	30	21.273	72.247	3.472	1.330	1.678	100
	40	21.493	68.605	3.558	3.666	2.677	100
	50	21.363	69.843	5.764	0.189	2.841	100
	60	25.630	66.005	5.630	0.744	1.991	100
	70	24.934	66.608	6.331	0.155	1.973	100
	80	31.469	58.967	7.176	0.284	2.104	100
	90	43.445	39.607	11.252	1.607	4.088	100
	95	47.271	32.672	13.168	2.007	4.882	100
	99	57.924	21.832	11.772	3.066	5.406	100
	99.9	56.009	11.941	21.123	0.000	10.926	100
1993	Total	29.798	59.224	7.126	1.204	2.647	100
	0	14.666	73.849	2.732	1.660	7.094	100
	10	15.631	72.794	8.427	1.320	1.829	100
	20	15.126	78.616	2.605	1.532	2.121	100
	30	16.941	75.509	2.912	1.959	2.679	100
	40	18.396	66.457	5.384	7.162	2.600	100
	50	15.246	72.969	5.611	2.421	3.753	100
	60	17.200	70.045	5.464	4.129	3.162	100
	70	19.484	65.670	7.214	4.709	2.922	100
	80	25.463	57.247	7.449	7.280	2.561	100
	90	30.990	33.105	10.231	19.555	6.119	100
	95	32.635	26.930	11.120	21.943	7.371	100
	99	34.771	16.004	14.197	26.538	8.491	100
	99.9	32.000	7.597	20.597	33.942	5.865	100
1994	Total	23.188	55.576	7.363	9.782	4.091	100
	0	11.960	77.627	7.140	0.761	2.512	100
	10	8.940	82.062	5.111	2.288	1.600	100
	20	9.314	83.722	3.463	1.337	2.164	100
	30	8.438	81.651	4.507	3.258	2.146	100
	40	8.855	78.654	3.969	3.707	4.814	100
	50	9.647	78.076	4.852	5.036	2.389	100
	60	10.214	73.542	8.693	5.096	2.454	100
	70	10.405	70.649	9.603	6.660	2.684	100
	80	13.141	68.136	8.494	7.323	2.907	100
	90	25.943	36.570	8.206	23.344	5.937	100
	95	29.196	28.231	7.960	27.955	6.658	100
	99	37.280	15.563	5.131	35.301	6.725	100
	99.9	43.624	6.724	1.372	44.312	3.968	100
1994	Total	15.661	62.156	7.258	11.120	3.805	100

continues ...

Table A.7 continues ...

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1995	0	7.253	86.333	3.593	0.896	1.925	100
	10	7.003	84.787	4.737	0.879	2.593	100
	20	6.596	81.431	5.648	4.113	2.212	100
	30	6.304	82.716	6.235	2.296	2.449	100
	40	7.164	77.956	6.975	5.162	2.743	100
	50	10.222	76.127	5.197	6.685	1.769	100
	60	7.971	77.019	7.221	5.304	2.484	100
	70	15.475	65.860	8.781	6.146	3.738	100
	80	11.336	66.436	9.533	8.140	4.555	100
	90	34.020	35.669	9.212	15.486	5.613	100
	95	40.003	27.793	8.531	17.286	6.387	100
	99	52.755	13.703	5.491	21.322	6.729	100
	99.9	59.510	7.087	1.415	25.585	6.403	100
	Total	18.400	60.788	7.908	8.959	3.945	100
1996	0	6.726	85.396	3.085	2.107	2.686	100
	10	5.653	88.473	3.491	1.586	0.796	100
	20	5.702	87.846	3.541	1.702	1.209	100
	30	7.364	81.113	6.154	1.920	3.448	100
	40	6.545	83.378	5.374	3.046	1.657	100
	50	8.791	82.336	4.744	1.614	2.516	100
	60	8.898	74.767	6.935	5.462	3.938	100
	70	10.190	73.462	7.904	4.497	3.948	100
	80	13.198	67.945	8.864	7.320	2.673	100
	90	31.806	33.939	10.293	19.347	4.614	100
	95	34.363	27.541	10.548	22.621	4.927	100
	99	44.272	13.798	6.048	31.371	4.511	100
	99.9	28.512	7.527	4.786	53.503	5.671	100
	Total	17.334	61.822	7.806	9.589	3.449	100
1997	0	3.432	85.464	1.935	5.742	3.428	100
	10	6.474	88.085	2.148	2.092	1.201	100
	20	3.841	88.234	3.404	1.704	2.817	100
	30	4.232	87.659	3.852	1.395	2.861	100
	40	5.428	82.588	4.570	4.386	3.028	100
	50	5.391	82.254	6.839	3.675	1.841	100
	60	8.824	76.794	5.580	6.149	2.653	100
	70	8.525	76.705	7.027	5.469	2.274	100
	80	11.928	70.208	8.381	5.922	3.561	100
	90	26.490	30.135	11.045	28.770	3.561	100
	95	30.692	22.407	10.765	32.704	3.432	100
	99	37.280	11.118	8.115	39.998	3.490	100
	99.9	53.592	2.911	1.025	41.497	0.976	100
	Total	15.242	59.396	7.914	14.402	3.045	100
1998	0	5.247	86.008	3.792	3.490	1.464	100
	10	5.619	86.853	3.768	2.775	0.986	100
	20	5.199	84.084	4.238	3.549	2.931	100
	30	6.824	84.336	3.797	2.848	2.195	100
	40	6.353	79.839	4.876	5.474	3.458	100
	50	5.767	79.087	6.077	6.285	2.785	100
	60	10.944	74.787	6.499	4.920	2.849	100
	70	12.093	71.210	6.980	7.108	2.609	100
	80	10.301	65.988	8.136	10.220	5.355	100
	90	27.808	27.886	9.908	31.982	2.416	100
	95	30.753	20.447	9.568	37.188	2.044	100
	99	35.059	8.591	7.222	47.887	1.241	100
	99.9	31.707	1.827	2.555	63.560	0.351	100
	Total	16.551	56.095	7.640	16.850	2.864	100

continues ...

Table A.7 continues ...

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1999	0	5.357	88.166	3.867	1.198	1.412	100
	10	5.948	84.940	2.929	5.561	0.621	100
	20	5.514	84.377	2.344	5.635	2.130	100
	30	5.442	83.967	3.380	3.545	3.666	100
	40	8.357	79.066	5.118	5.779	1.680	100
	50	9.962	76.543	4.954	5.810	2.731	100
	60	6.595	76.088	5.264	9.520	2.532	100
	70	9.974	69.212	7.489	10.569	2.756	100
	80	12.818	67.582	7.723	9.254	2.623	100
	90	28.526	22.058	7.571	38.974	2.871	100
	95	31.135	15.746	7.284	42.920	2.916	100
	99	34.614	6.280	4.704	52.048	2.353	100
	99.9	30.487	1.746	0.625	66.983	0.159	100
	Total	17.969	50.820	6.475	22.091	2.646	100
2000	0	5.136	87.404	2.105	1.531	3.825	100
	10	7.443	83.652	3.690	2.616	2.598	100
	20	6.573	84.798	3.575	3.330	1.724	100
	30	6.615	82.797	4.029	3.479	3.080	100
	40	9.911	78.578	3.825	4.180	3.507	100
	50	8.129	75.648	5.071	7.268	3.885	100
	60	10.110	75.475	5.864	6.322	2.229	100
	70	10.669	67.879	5.923	13.166	2.362	100
	80	14.221	60.647	7.135	14.914	3.082	100
	90	29.689	17.995	6.175	43.507	2.635	100
	95	31.953	12.381	5.707	47.294	2.665	100
	99	34.856	4.664	2.945	55.551	1.984	100
	99.9	22.970	1.222	0.527	75.149	0.132	100
	Total	19.801	45.820	5.724	25.900	2.754	100
2001	0	6.992	81.313	3.741	4.584	3.370	100
	10	5.614	87.338	3.985	1.580	1.483	100
	20	5.967	85.114	4.214	1.382	3.323	100
	30	8.139	83.243	3.870	1.728	3.019	100
	40	7.019	79.129	5.930	4.018	3.904	100
	50	8.597	77.412	4.600	6.127	3.265	100
	60	9.252	73.340	6.597	7.023	3.788	100
	70	11.111	70.986	6.732	7.717	3.455	100
	80	13.901	67.112	9.351	5.151	4.485	100
	90	44.788	23.398	8.510	19.171	4.134	100
	95	50.648	16.653	8.422	20.177	4.099	100
	99	60.857	6.829	5.540	22.692	4.082	100
	99.9	72.994	1.339	1.883	19.744	4.041	100
	Total	24.968	52.827	7.196	11.195	3.814	100
2002	0	11.440	84.198	1.787	1.400	1.174	100
	10	7.289	87.025	3.356	0.550	1.779	100
	20	5.132	88.081	3.062	1.621	2.104	100
	30	7.595	82.729	4.409	1.080	4.187	100
	40	9.902	79.034	5.549	2.787	2.728	100
	50	6.693	81.382	4.318	2.643	4.964	100
	60	11.293	75.590	5.406	2.987	4.725	100
	70	12.279	73.459	6.467	4.596	3.199	100
	80	17.003	65.420	8.466	4.890	4.221	100
	90	39.674	26.066	7.771	21.277	5.212	100
	95	45.045	18.697	6.942	24.279	5.037	100
	99	54.006	6.903	4.553	30.669	3.869	100
	99.9	36.688	1.871	1.612	56.815	3.014	100
	Total	23.125	55.196	6.517	10.840	4.322	100

continues ...

Table A.7 continues ...

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
2003	0	5.436	84.827	5.728	2.685	1.323	100
	10	5.389	86.978	1.306	2.345	3.983	100
	20	6.177	87.499	3.102	1.377	1.844	100
	30	6.993	85.316	3.104	1.341	3.246	100
	40	7.033	82.768	3.950	3.432	2.817	100
	50	10.166	77.654	4.850	2.405	4.925	100
	60	9.456	76.875	4.724	5.081	3.863	100
	70	11.552	74.459	6.187	3.903	3.900	100
	80	15.248	63.613	9.634	6.558	4.947	100
	90	45.258	24.288	6.992	18.824	4.638	100
	95	50.877	17.296	6.577	20.782	4.467	100
	99	60.480	5.604	5.228	24.763	3.926	100
	99.9	54.194	1.444	7.922	34.670	1.770	100
	Total	25.567	53.620	6.182	10.444	4.187	100
2004	0	5.809	86.723	3.722	1.927	1.818	100
	10	6.123	85.605	3.495	1.573	3.204	100
	20	7.078	86.956	3.025	1.101	1.839	100
	30	9.687	81.879	2.837	2.730	2.867	100
	40	9.044	80.540	4.216	2.546	3.654	100
	50	8.414	80.483	4.727	3.111	3.265	100
	60	10.221	73.242	5.654	6.062	4.820	100
	70	15.434	67.781	7.936	5.945	2.904	100
	80	21.101	58.375	8.717	6.766	5.041	100
	90	45.985	21.013	5.721	23.106	4.175	100
	95	49.945	14.634	5.520	25.801	4.100	100
	99	55.223	5.364	3.529	32.949	2.936	100
	99.9	54.760	1.043	1.202	40.733	2.261	100
	Total	27.992	49.278	5.780	13.049	3.901	100
2005	0	7.826	83.233	3.195	3.048	2.699	100
	10	8.330	84.787	1.888	2.005	2.990	100
	20	8.130	84.019	3.313	1.702	2.837	100
	30	8.034	82.641	3.197	3.582	2.545	100
	40	9.869	77.775	4.302	3.476	4.577	100
	50	9.784	75.387	5.962	4.725	4.142	100
	60	10.107	68.886	5.711	11.141	4.156	100
	70	12.466	67.964	5.266	9.314	4.990	100
	80	15.065	56.885	10.277	12.057	5.716	100
	90	40.686	20.803	6.858	27.784	3.869	100
	95	45.230	14.745	6.143	30.530	3.352	100
	99	53.217	6.646	4.105	33.631	2.401	100
	99.9	81.714	1.426	4.365	11.103	1.392	100
	Total	24.717	48.055	6.310	16.799	4.119	100
2006	0	6.630	79.166	2.164	5.271	6.768	100
	10	6.502	87.407	2.093	1.320	2.679	100
	20	8.579	79.746	3.040	4.021	4.613	100
	30	9.744	77.116	4.006	4.311	4.823	100
	40	7.504	78.677	3.974	5.444	4.402	100
	50	11.157	75.014	4.329	3.842	5.658	100
	60	11.572	71.508	4.798	6.729	5.393	100
	70	14.958	64.523	6.023	7.468	7.027	100
	80	15.254	58.260	7.936	13.629	4.921	100
	90	33.269	18.760	7.309	35.891	4.770	100
	95	36.341	12.987	7.001	39.468	4.204	100
	99	40.018	5.110	6.770	44.588	3.514	100
	99.9	54.290	2.039	11.363	30.508	1.799	100
	Total	22.044	45.828	6.152	20.956	5.021	100

continues ...

Table A.7 continues ...

Year	Deciles	Interest income and dividends	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
2007	0	11.578	75.938	5.923	3.164	3.397	100
	10	8.041	81.956	3.443	3.254	3.307	100
	20	8.415	78.252	3.183	4.186	5.965	100
	30	10.496	75.794	3.265	2.358	8.088	100
	40	14.429	69.537	3.942	6.422	5.668	100
	50	11.812	71.320	3.766	7.807	5.294	100
	60	13.706	67.405	3.688	8.032	7.170	100
	70	18.957	60.484	5.310	10.950	4.298	100
	80	18.187	53.943	5.897	14.086	7.887	100
	90	31.184	14.939	7.142	40.912	5.824	100
	95	32.970	10.377	7.050	44.255	5.349	100
	99	35.671	3.649	6.365	50.151	4.163	100
	99.9	32.490	0.909	7.478	58.105	1.019	100
	Total	23.235	39.368	5.872	25.557	5.968	100

Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.8 Tax items in deciles and in top 5%, 1% and 0.1% in 1987–2007

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
1987	0	5.891	0.000	0.098	71.683	10.070	12.257	100
	10	14.951	0.000	0.009	68.893	7.303	8.845	100
	20	19.908	0.000	0.042	64.979	6.996	8.075	100
	30	26.043	0.000	0.001	60.145	6.582	7.229	100
	40	30.501	0.000	0.016	56.629	6.452	6.402	100
	50	34.108	0.000	0.002	53.661	6.016	6.214	100
	60	37.131	0.000	0.016	50.977	6.164	5.713	100
	70	40.415	0.000	0.049	48.245	5.740	5.551	100
	80	44.384	0.000	0.021	44.817	5.523	5.255	100
	90	53.263	0.000	0.470	37.096	4.685	4.486	100
	95	55.814	0.000	0.692	34.692	4.517	4.285	100
	99	60.237	0.000	1.721	30.440	3.854	3.747	100
	99.9	63.474	0.000	3.649	26.186	3.272	3.418	100
	Total	40.365	0.000	0.154	48.054	5.718	5.709	100
1988	0	8.025	0.000	0.182	70.182	9.315	12.296	100
	10	15.718	0.000	0.002	67.791	7.476	9.013	100
	20	21.833	0.000	0.008	63.432	6.849	7.878	100
	30	28.259	0.000	0.001	58.651	6.506	6.583	100
	40	32.845	0.000	0.014	54.779	6.012	6.350	100
	50	35.813	0.000	0.010	52.421	5.804	5.952	100
	60	38.742	0.000	0.045	49.932	5.652	5.629	100
	70	41.990	0.000	0.008	47.142	5.570	5.288	100
	80	45.952	0.000	0.045	43.942	5.064	4.997	100
	90	54.848	0.000	0.277	36.032	4.605	4.238	100
	95	57.543	0.000	0.385	33.771	4.347	3.954	100
	99	62.517	0.000	0.864	29.625	3.445	3.549	100
	99.9	66.149	0.000	2.030	25.852	2.742	3.228	100
	Total	42.185	0.000	0.101	46.778	5.465	5.470	100
1989	0	14.143	0.000	0.128	63.341	5.009	17.380	100
	10	19.177	0.000	0.000	64.792	2.284	13.746	100
	20	24.720	0.000	0.049	61.980	1.082	12.168	100
	30	28.976	0.000	0.034	58.538	0.790	11.660	100
	40	32.850	0.000	0.006	55.480	0.743	10.920	100
	50	35.732	0.000	0.016	52.566	0.580	11.105	100
	60	38.482	0.000	0.039	49.882	0.845	10.751	100
	70	41.349	0.000	0.051	47.720	0.693	10.187	100
	80	44.719	0.000	0.054	44.549	0.946	9.733	100
	90	52.662	0.000	0.249	36.801	2.104	8.183	100
	95	54.552	0.000	0.342	34.492	2.831	7.783	100
	99	57.797	0.000	0.900	30.351	4.134	6.818	100
	99.9	56.866	0.000	2.492	25.140	9.620	5.881	100
	Total	41.684	0.000	0.102	46.897	1.283	10.034	100
1990	0	13.382	0.000	0.026	71.520	1.409	13.663	100
	10	17.731	0.000	0.002	68.859	1.005	12.404	100
	20	23.748	0.000	0.000	64.404	0.963	10.885	100
	30	27.944	0.000	0.021	60.247	0.789	10.999	100
	40	31.173	0.000	0.044	57.095	0.971	10.717	100
	50	33.883	0.000	0.020	54.849	0.504	10.745	100
	60	37.160	0.000	0.020	52.326	0.484	10.010	100
	70	39.708	0.000	0.034	49.606	1.029	9.623	100
	80	43.176	0.000	0.078	46.342	0.869	9.535	100
	90	51.056	0.000	0.256	38.921	1.848	7.919	100
	95	53.163	0.000	0.346	36.487	2.317	7.687	100
	99	56.905	0.000	0.672	31.489	4.142	6.792	100
	99.9	60.033	0.000	0.967	27.219	5.226	6.555	100
	Total	40.062	0.000	0.102	49.145	1.121	9.570	100

continues ...

Table A.8 continues ...

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
1991	0	10.213	0.000	0.108	73.007	4.225	12.447	100
	10	16.747	0.000	0.088	68.780	1.967	12.418	100
	20	20.027	0.000	0.003	65.723	1.881	12.366	100
	30	25.034	0.000	0.006	62.663	1.167	11.129	100
	40	28.435	0.000	0.016	59.235	1.052	11.261	100
	50	30.207	0.000	0.039	57.282	1.182	11.290	100
	60	32.848	0.000	0.035	54.423	1.318	11.377	100
	70	36.006	0.000	0.051	51.697	1.313	10.933	100
	80	39.406	0.000	0.041	49.528	1.149	9.876	100
	90	47.416	0.000	0.284	40.867	2.074	9.359	100
	95	49.791	0.000	0.409	38.551	2.484	8.766	100
	99	53.031	0.000	0.913	33.346	4.287	8.423	100
	99.9	54.019	0.000	1.831	28.895	7.460	7.794	100
	Total	36.429	0.000	0.110	51.390	1.548	10.523	100
1992	0	9.345	0.000	0.079	68.195	2.306	20.075	100
	10	15.481	0.000	0.081	63.325	1.589	19.523	100
	20	18.585	0.000	0.021	60.328	1.695	19.371	100
	30	23.117	0.000	0.005	57.266	1.551	18.061	100
	40	25.767	0.000	0.007	55.212	1.189	17.826	100
	50	28.075	0.000	0.003	53.615	1.673	16.634	100
	60	30.215	0.000	0.040	51.322	1.393	17.031	100
	70	32.937	0.000	0.041	49.143	1.014	16.864	100
	80	36.121	0.000	0.040	46.080	1.772	15.986	100
	90	43.245	0.000	0.231	38.151	3.840	14.533	100
	95	45.260	0.000	0.305	35.691	4.713	14.031	100
	99	47.271	0.000	0.606	31.488	7.697	12.939	100
	99.9	49.232	0.000	1.875	26.399	11.329	11.166	100
	Total	33.332	0.000	0.090	48.016	2.180	16.383	100
1993	0	5.415	4.327	0.215	62.528	3.865	23.651	100
	10	10.825	2.098	0.054	61.896	2.365	22.762	100
	20	14.778	1.549	0.087	60.754	1.641	21.190	100
	30	17.293	1.262	0.003	58.210	1.573	21.660	100
	40	20.823	1.518	0.019	54.789	1.449	21.402	100
	50	22.884	1.221	0.012	53.755	1.088	21.039	100
	60	25.697	1.281	0.012	51.158	1.182	20.670	100
	70	28.523	1.200	0.026	48.776	1.222	20.253	100
	80	31.870	1.410	0.052	45.624	1.377	19.668	100
	90	39.711	3.419	0.435	37.688	1.654	17.094	100
	95	41.978	4.360	0.622	35.185	1.839	16.016	100
	99	45.248	7.028	1.210	30.618	2.268	13.628	100
	99.9	42.355	17.688	2.560	22.175	5.542	9.680	100
	Total	29.225	2.015	0.155	47.515	1.476	19.616	100
1994	0	2.568	3.281	0.071	75.237	2.153	16.689	100
	10	8.866	2.340	0.036	64.696	1.453	22.609	100
	20	12.544	1.429	0.004	60.707	1.246	24.070	100
	30	15.802	1.418	0.008	56.986	1.155	24.631	100
	40	19.492	1.355	0.003	53.843	1.074	24.233	100
	50	21.934	1.526	0.009	51.831	1.017	23.684	100
	60	24.394	1.438	0.017	50.411	0.852	22.887	100
	70	26.869	1.610	0.339	46.610	1.248	23.324	100
	80	30.644	1.830	0.047	44.024	1.016	22.439	100
	90	37.463	4.791	0.438	36.940	1.138	19.230	100
	95	39.153	6.387	0.644	34.445	1.297	18.074	100
	99	39.772	12.934	1.506	28.990	1.995	14.803	100
	99.9	33.628	32.998	3.527	19.528	0.614	9.704	100
	Total	27.267	2.560	0.186	46.854	1.116	22.017	100

continues ...

Table A.8 continues ...

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
1995	0	4.342	3.080	0.000	73.272	1.924	17.382	100
	10	8.992	2.279	0.000	63.828	1.536	23.365	100
	20	14.019	1.675	0.000	59.304	1.186	23.816	100
	30	17.305	1.610	0.000	55.789	1.086	24.211	100
	40	19.898	1.677	0.108	53.724	0.971	23.622	100
	50	23.071	1.290	0.000	51.365	0.892	23.382	100
	60	25.935	1.477	0.145	48.666	0.872	22.905	100
	70	28.055	1.539	0.203	46.345	1.089	22.769	100
	80	31.770	1.718	0.026	43.732	0.861	21.893	100
	90	39.038	2.871	0.444	37.257	1.140	19.249	100
	95	41.569	3.332	0.650	34.958	1.211	18.280	100
	99	44.535	5.203	1.491	31.056	1.755	15.960	100
	99.9	46.659	10.464	1.304	27.017	2.886	11.669	100
	Total	28.508	1.990	0.183	46.478	1.045	21.796	100
1996	0	4.566	2.885	0.040	70.870	1.950	19.689	100
	10	10.343	1.769	0.000	64.885	1.378	21.626	100
	20	14.707	2.193	0.000	59.748	1.360	21.993	100
	30	19.249	1.763	0.000	56.102	1.040	21.847	100
	40	22.111	1.942	0.111	53.351	1.017	21.470	100
	50	24.793	1.290	0.005	51.366	0.875	21.671	100
	60	26.674	1.765	0.153	48.926	0.950	21.531	100
	70	29.685	1.507	0.006	46.384	0.953	21.465	100
	80	32.834	1.680	0.029	43.943	0.827	20.687	100
	90	39.322	4.216	0.730	36.554	1.225	17.953	100
	95	40.885	5.662	1.117	34.111	1.415	16.809	100
	99	39.990	11.914	2.595	28.475	2.485	14.541	100
	99.9	36.796	21.939	4.122	22.943	2.303	11.896	100
	Total	29.629	2.432	0.243	46.279	1.056	20.361	100
1997	0	3.853	4.188	0.044	68.858	1.600	21.456	100
	10	9.554	1.768	0.011	65.409	1.045	22.213	100
	20	13.346	1.763	0.005	61.415	1.080	22.392	100
	30	18.146	1.721	0.009	56.195	0.752	23.176	100
	40	20.390	2.218	0.014	54.508	0.949	21.921	100
	50	23.981	1.944	0.010	51.295	0.709	22.062	100
	60	25.547	1.902	0.004	49.496	0.760	22.291	100
	70	28.612	2.173	0.062	47.026	0.725	21.403	100
	80	32.446	1.813	0.024	44.408	0.604	20.706	100
	90	38.078	6.509	0.991	36.131	0.999	17.291	100
	95	39.396	8.295	1.493	33.455	1.217	16.144	100
	99	37.672	15.301	3.846	26.059	2.267	14.855	100
	99.9	32.171	13.556	10.126	18.168	2.834	23.144	100
	Total	28.727	3.342	0.313	46.373	0.841	20.404	100
1998	0	3.585	4.557	0.423	71.469	2.079	17.885	100
	10	10.198	2.621	0.004	64.997	1.680	20.499	100
	20	14.133	2.771	0.014	59.932	1.330	21.820	100
	30	18.401	1.864	0.008	56.638	1.002	22.086	100
	40	21.148	2.269	0.126	54.362	0.978	21.118	100
	50	24.044	2.635	0.007	51.411	0.921	20.982	100
	60	26.982	1.624	0.046	49.551	0.862	20.935	100
	70	29.363	2.106	0.027	47.162	0.850	20.491	100
	80	32.713	2.649	0.057	44.335	0.706	19.540	100
	90	38.444	8.049	1.086	35.912	1.360	15.148	100
	95	39.568	10.654	1.570	32.912	1.656	13.641	100
	99	37.418	21.222	3.595	25.252	3.088	9.426	100
	99.9	13.959	59.943	7.837	9.546	5.760	2.955	100
	Total	29.310	4.065	0.364	46.242	1.063	18.956	100

continues ...

Table A.8 continues ...

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
1999	0	3.779	3.247	0.000	72.458	1.702	18.813	100
	10	11.124	3.192	0.072	63.159	1.654	20.798	100
	20	15.426	2.117	0.078	60.044	1.189	21.146	100
	30	18.005	1.868	0.037	57.249	1.363	21.477	100
	40	21.713	2.467	0.029	53.813	1.182	20.797	100
	50	24.172	2.056	0.041	51.580	0.952	21.200	100
	60	27.192	2.195	0.048	48.925	0.806	20.834	100
	70	29.381	2.602	0.050	47.219	0.961	19.787	100
	80	32.744	2.556	0.046	44.499	0.892	19.264	100
	90	38.177	10.517	1.929	34.724	1.002	13.652	100
	95	39.049	14.070	2.883	31.261	1.059	11.678	100
	99	37.886	25.026	5.499	23.623	1.293	6.673	100
	99.9	28.562	43.934	8.725	15.005	1.512	2.262	100
	Total	29.427	4.954	0.640	45.721	1.021	18.237	100
2000	0	5.028	3.219	0.089	70.965	1.789	18.910	100
	10	11.944	2.298	0.002	64.324	1.891	19.540	100
	20	16.489	2.360	0.005	59.579	1.639	19.928	100
	30	18.795	1.887	0.005	57.897	1.420	19.998	100
	40	22.398	1.816	0.052	54.631	1.215	19.888	100
	50	24.851	2.263	0.014	51.326	1.100	20.447	100
	60	27.781	1.935	0.062	49.679	1.014	19.529	100
	70	29.923	2.568	0.201	46.899	0.971	19.439	100
	80	33.883	3.096	0.110	44.091	1.052	17.769	100
	90	36.184	14.416	1.857	33.526	1.223	12.794	100
	95	35.873	19.326	2.766	29.658	1.378	10.999	100
	99	29.997	35.799	5.518	20.176	2.026	6.483	100
	99.9	25.292	51.500	7.126	13.335	0.322	2.426	100
	Total	29.368	6.164	0.636	45.382	1.183	17.267	100
2001	0	4.058	4.343	0.026	69.458	2.082	20.034	100
	10	8.819	2.917	0.102	66.044	2.037	20.080	100
	20	13.334	1.889	0.018	63.417	1.723	19.619	100
	30	16.788	1.852	0.018	60.471	1.605	19.265	100
	40	19.975	2.304	0.017	57.140	1.310	19.254	100
	50	23.256	1.765	0.040	54.388	1.067	19.484	100
	60	25.864	1.796	0.084	52.111	1.048	19.098	100
	70	28.228	2.264	0.073	50.026	1.030	18.378	100
	80	32.167	2.242	0.150	46.851	0.953	17.637	100
	90	39.708	5.854	1.648	37.860	1.386	13.544	100
	95	41.522	7.310	2.351	34.904	1.632	12.281	100
	99	41.563	13.154	5.738	28.213	2.515	8.817	100
	99.9	38.784	17.261	14.297	21.242	3.464	4.951	100
	Total	29.083	3.292	0.563	48.650	1.254	17.159	100
2002	0	5.236	2.096	0.121	73.792	2.267	16.488	100
	10	9.449	1.658	0.025	67.695	1.753	19.421	100
	20	13.153	2.129	0.006	64.605	1.703	18.404	100
	30	16.606	2.341	0.018	61.858	1.475	17.703	100
	40	20.715	1.646	0.021	57.732	1.348	18.538	100
	50	23.468	1.366	0.018	55.842	1.191	18.117	100
	60	26.039	1.486	0.027	53.499	1.025	17.923	100
	70	28.512	1.989	0.057	50.925	1.021	17.496	100
	80	32.066	1.808	0.083	47.917	1.087	17.039	100
	90	39.386	6.563	1.865	38.359	1.147	12.681	100
	95	41.500	8.237	2.778	35.122	1.218	11.144	100
	99	41.018	15.762	6.668	27.462	1.675	7.414	100
	99.9	30.773	34.263	12.702	17.026	2.536	2.699	100
	Total	29.118	3.282	0.615	49.613	1.200	16.171	100

continues ...

Table A.8 continues ...

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
2003	0	5.437	3.081	0.017	70.897	2.027	18.541	100
	10	8.520	2.129	0.017	68.752	1.746	18.836	100
	20	11.874	1.881	0.003	66.246	1.700	18.296	100
	30	16.625	1.769	0.033	62.028	1.655	17.890	100
	40	19.911	1.797	0.019	58.991	1.409	17.873	100
	50	22.492	1.427	0.010	56.612	1.086	18.374	100
	60	25.171	1.679	0.029	54.048	1.037	18.036	100
	70	28.122	2.127	0.019	51.446	1.067	17.219	100
	80	31.453	2.285	0.051	48.427	0.920	16.864	100
	90	39.092	4.915	1.286	40.653	0.963	13.089	100
	95	41.217	6.121	1.957	38.031	1.027	11.646	100
	99	40.188	14.009	5.376	30.672	1.372	8.383	100
	99.9	24.627	42.245	13.455	15.331	1.087	3.256	100
	Total	28.428	2.853	0.410	50.899	1.126	16.285	100
2004	0	3.800	2.916	0.078	73.681	2.426	17.099	100
	10	8.997	2.131	0.026	68.738	1.998	18.109	100
	20	12.498	1.849	0.017	65.742	1.852	18.042	100
	30	16.372	1.363	0.053	62.127	1.613	18.472	100
	40	20.744	1.716	0.134	57.477	1.407	18.522	100
	50	22.675	1.384	0.017	56.283	1.318	18.324	100
	60	26.310	1.948	0.037	52.652	0.929	18.125	100
	70	28.445	1.505	0.051	50.973	1.082	17.943	100
	80	31.290	2.154	0.061	48.076	1.196	17.224	100
	90	38.188	5.889	1.553	40.258	0.916	13.197	100
	95	39.496	8.129	2.371	37.175	0.942	11.886	100
	99	37.260	18.799	5.757	28.642	1.080	8.462	100
	99.9	11.350	61.222	15.342	8.853	0.735	2.498	100
	Total	28.384	3.033	0.507	50.384	1.182	16.510	100
2005	0	3.649	2.250	0.013	73.073	2.388	18.628	100
	10	8.518	2.303	0.011	67.986	2.369	18.813	100
	20	12.634	1.868	0.003	64.587	2.063	18.845	100
	30	15.898	2.105	0.027	61.053	1.856	19.062	100
	40	19.208	1.917	0.037	57.646	1.731	19.460	100
	50	21.760	2.354	0.017	55.472	1.464	18.933	100
	60	24.230	3.225	0.121	51.855	1.334	19.236	100
	70	26.707	2.701	0.028	50.207	1.191	19.165	100
	80	29.836	3.858	0.049	46.757	1.091	18.409	100
	90	35.469	12.180	0.500	37.257	1.265	13.329	100
	95	36.446	15.798	0.719	33.873	1.334	11.830	100
	99	36.734	25.956	0.920	26.815	1.245	8.331	100
	99.9	24.750	52.380	0.422	16.118	1.949	4.379	100
	Total	26.830	5.782	0.189	48.643	1.394	17.163	100
2006	0	2.763	2.522	0.013	71.564	2.690	20.448	100
	10	6.397	2.231	0.012	68.476	2.511	20.374	100
	20	9.234	2.331	0.003	65.485	1.938	21.009	100
	30	11.879	2.530	0.027	62.418	2.146	21.001	100
	40	15.133	2.488	0.039	60.301	1.742	20.298	100
	50	18.112	2.041	0.018	56.780	1.755	21.293	100
	60	20.813	2.778	0.119	53.639	1.457	21.194	100
	70	24.091	2.773	0.028	50.676	1.418	21.014	100
	80	26.917	4.051	0.048	48.173	1.211	19.599	100
	90	33.259	14.541	0.472	37.065	0.830	13.833	100
	95	34.380	19.009	0.668	33.350	0.634	11.958	100
	99	31.811	34.106	0.836	25.013	0.442	7.791	100
	99.9	32.338	42.233	0.308	20.316	1.304	3.502	100
	Total	24.175	6.738	0.185	49.171	1.348	18.384	100

continues ...

Table A.8 continues ...

Year	Deciles	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Other/ current transfers paid	Transfers paid
2007	0	2.113	2.553	0.013	73.420	2.974	18.927	100
	10	4.462	2.455	0.011	72.028	2.110	18.934	100
	20	6.152	2.571	0.003	68.516	2.283	20.475	100
	30	9.946	2.306	0.026	64.776	2.056	20.890	100
	40	13.035	2.404	0.038	61.533	2.067	20.923	100
	50	14.996	2.849	0.017	59.084	1.551	21.503	100
	60	18.133	2.909	0.118	56.040	1.384	21.416	100
	70	21.333	3.202	0.028	53.296	1.466	20.675	100
	80	25.115	4.446	0.047	49.910	1.324	19.158	100
	90	30.197	17.842	0.463	36.843	1.156	13.499	100
	95	30.416	23.547	0.664	32.724	1.052	11.597	100
	99	24.653	44.268	0.855	21.778	1.514	6.930	100
	99.9	8.416	80.897	0.282	7.338	0.878	2.190	100
	Total	21.578	8.036	0.182	50.573	1.480	18.150	100

Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.9 Population shares by seven socioeconomic groups in 1987–2007

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1987	Farmers	16.424	11.340	11.387	9.728	7.139	6.175	4.991	4.422	4.295	3.937	3.270	2.027	7.983
	Entrepreneurs	11.349	5.574	6.318	5.832	4.824	6.007	5.427	6.353	6.492	10.475	11.483	16.081	6.865
	White collars	1.842	2.324	3.251	5.988	8.622	11.329	15.009	21.179	29.659	50.922	60.266	65.633	15.014
	Blue collars	4.970	10.448	14.691	18.768	23.298	23.837	27.292	27.853	24.360	17.317	11.861	4.701	19.284
	Workers	15.665	29.025	32.176	40.191	43.022	41.554	39.749	33.656	27.713	9.465	4.574	0.417	31.222
	Pensioners	30.183	36.096	26.639	17.884	11.375	10.205	6.871	5.692	6.911	7.452	7.955	9.724	15.930
	Others	19.567	5.193	5.538	1.610	1.720	0.894	0.661	0.845	0.570	0.432	0.591	1.416	3.702
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1988	Farmers	16.084	10.906	10.845	6.675	6.798	6.645	4.315	3.628	3.318	2.886	3.086	6.587	7.210
	Entrepreneurs	9.214	6.922	5.873	6.010	6.597	5.431	6.636	5.908	8.495	12.534	14.584	20.798	7.362
	White collars	1.462	1.926	4.480	7.131	8.767	15.197	14.590	20.868	29.787	51.955	57.489	50.578	15.619
	Blue collars	5.343	10.851	17.895	19.877	22.930	24.679	28.509	25.880	23.947	15.916	11.624	6.414	19.584
	Workers	16.808	24.740	31.958	38.482	41.945	37.320	39.365	35.454	27.192	9.191	4.307	1.459	30.246
	Pensioners	33.547	38.571	24.336	19.500	11.907	10.132	6.253	7.719	6.787	7.257	8.767	14.163	16.598
	Others	17.542	6.083	4.614	2.324	1.055	0.595	0.332	0.542	0.473	0.261	0.143	0.000	3.381
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1989	Farmers	12.202	7.887	7.180	7.241	6.481	5.620	5.293	3.993	3.855	2.545	2.976	2.334	6.229
	Entrepreneurs	8.704	4.932	5.767	6.398	5.405	4.804	5.966	5.767	7.922	13.780	17.678	19.097	6.945
	White collars	1.192	4.217	4.599	5.068	9.131	14.102	16.231	22.487	30.441	51.268	57.207	60.384	15.877
	Blue collars	8.518	12.630	17.640	17.388	22.224	24.537	23.942	26.538	23.646	13.878	9.331	6.288	19.094
	Workers	16.298	24.658	34.193	42.522	40.969	40.564	38.599	33.329	28.115	11.087	5.567	2.546	31.032
	Pensioners	39.083	39.381	27.427	19.659	14.507	9.692	9.317	7.491	5.641	7.372	7.242	9.352	17.956
	Others	14.003	6.296	3.194	1.725	1.283	0.682	0.652	0.396	0.379	0.070	0.000	0.000	2.867
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1990	Farmers	9.531	6.569	7.325	5.904	7.054	5.924	4.420	4.020	2.732	3.566	3.624	4.208	5.704
	Entrepreneurs	9.508	5.565	6.310	6.130	6.352	6.374	6.698	6.601	8.562	12.156	14.941	23.331	7.426
	White collars	1.434	3.479	4.154	6.749	9.539	13.283	18.843	20.758	32.913	50.751	57.952	60.931	16.194
	Blue collars	6.704	10.437	16.713	21.469	23.677	23.512	25.828	26.067	24.494	15.566	11.783	3.078	19.446
	Workers	15.456	29.617	35.978	39.774	38.633	37.528	34.647	34.931	24.205	10.498	4.797	0.000	30.124
	Pensioners	41.877	39.708	26.058	18.676	13.797	12.535	9.366	7.578	7.002	7.211	6.718	7.783	18.380
	Others	15.491	4.624	3.463	1.298	0.948	0.844	0.198	0.044	0.091	0.252	0.184	0.669	2.725
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

continues ...

Table A.9 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1991	Farmers	11.275	8.534	6.960	5.702	6.112	4.000	4.185	3.102	2.216	2.908	2.554	2.123	5.499
	Entrepreneurs	11.192	5.686	5.040	6.538	5.647	6.544	7.235	6.981	6.668	12.217	14.493	25.340	7.375
	White collars	1.412	3.288	5.674	7.542	9.030	12.323	17.904	23.365	30.814	50.071	58.444	50.706	16.145
	Blue collars	7.521	11.858	18.136	22.492	24.902	25.459	25.129	24.614	25.858	16.704	10.955	3.610	20.268
	Workers	15.676	23.890	32.222	34.327	37.097	36.014	34.506	30.914	24.676	8.197	2.912	1.278	27.751
	Pensioners	28.987	37.228	25.243	19.039	15.347	14.104	10.083	10.184	8.786	9.564	10.308	15.526	17.856
	Others	23.936	9.516	6.726	4.361	1.866	1.555	0.957	0.839	0.983	0.338	0.334	1.418	5.107
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1992	Farmers	9.181	6.156	5.972	5.230	5.161	4.557	4.387	2.950	3.467	2.255	2.208	2.158	4.931
	Entrepreneurs	11.020	4.852	5.761	6.573	5.814	6.049	4.734	4.259	6.518	13.122	17.319	28.366	6.870
	White collars	0.925	2.951	6.620	6.394	8.228	13.970	14.321	21.931	30.041	48.876	55.101	45.742	15.428
	Blue collars	6.259	11.315	16.869	22.284	26.478	26.979	25.851	26.070	24.673	14.189	6.227	1.677	20.099
	Workers	9.343	26.016	25.355	31.907	31.813	28.878	35.581	30.819	22.021	8.742	4.040	0.278	25.049
	Pensioners	27.768	28.703	26.511	20.570	17.646	16.813	13.078	11.874	12.016	12.199	14.314	19.366	18.716
	Others	35.504	20.006	12.911	7.041	4.860	2.754	2.048	2.097	1.265	0.618	0.790	2.412	8.907
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1993	Farmers	8.619	5.404	6.092	4.754	6.183	4.513	5.457	2.184	2.924	2.046	2.009	1.532	4.818
	Entrepreneurs	10.998	5.293	5.473	5.866	4.236	5.107	3.549	6.296	6.298	12.737	15.864	26.162	6.585
	White collars	0.219	2.559	5.220	5.399	8.426	13.691	15.492	21.753	29.191	47.569	55.558	51.283	14.955
	Blue collars	6.032	14.072	18.082	20.180	25.239	23.325	24.475	28.053	24.338	14.804	7.632	0.000	19.861
	Workers	10.467	18.875	20.657	29.536	27.419	28.678	30.598	26.602	21.121	8.648	2.690	1.048	22.260
	Pensioners	20.759	28.757	28.441	23.496	19.440	19.244	16.890	13.123	14.850	13.096	14.990	17.490	19.809
	Others	42.906	25.041	16.036	10.768	9.055	5.441	3.539	1.989	1.277	1.102	1.257	2.485	11.713
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1994	Farmers	5.645	5.242	5.548	4.429	6.479	4.596	4.321	4.088	4.401	4.013	3.362	3.120	4.876
	Entrepreneurs	9.887	6.222	5.062	4.201	3.554	6.447	6.349	4.787	5.534	11.769	13.205	23.581	6.381
	White collars	0.328	1.690	3.621	4.108	9.865	10.658	17.566	22.044	33.137	47.443	55.427	51.787	15.049
	Blue collars	3.389	11.162	17.563	23.187	21.716	23.798	24.258	24.298	21.711	13.659	8.985	0.000	18.475
	Workers	4.822	15.767	24.511	26.734	32.474	30.934	29.637	27.918	20.764	8.580	3.787	0.612	22.216
	Pensioners	21.871	31.876	27.150	25.557	18.948	18.477	15.531	15.192	13.501	13.772	14.521	19.331	20.186
	Others	54.059	28.039	16.545	11.783	6.963	5.089	2.338	1.672	0.952	0.765	0.712	1.569	12.816
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

continues ...

Table A.9 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1995	Farmers	5.879	4.640	5.768	3.801	4.520	3.981	3.836	4.347	4.295	4.975	4.542	2.549	4.604
	Entrepreneurs	9.776	4.356	4.649	4.872	4.578	5.855	5.027	6.374	7.661	11.358	15.754	32.549	6.450
	White collars	0.762	2.924	3.402	6.850	9.099	16.030	16.143	22.304	29.260	46.202	52.131	47.358	15.300
	Blue collars	4.873	10.836	17.677	23.863	22.929	22.651	25.560	23.410	22.971	13.352	7.642	1.177	18.813
	Workers	6.008	18.876	28.224	30.077	30.668	30.659	29.214	27.491	22.600	9.141	5.835	0.466	23.297
	Pensioners	24.923	33.383	26.920	22.771	22.280	17.475	17.263	14.240	12.675	14.485	13.507	15.442	20.641
	Others	47.779	24.984	13.359	7.766	5.924	3.349	2.956	1.834	0.538	0.487	0.588	0.459	10.894
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1996	Farmers	6.372	4.489	6.719	4.730	5.628	3.542	3.593	2.746	3.747	3.562	3.297	7.199	4.511
	Entrepreneurs	7.940	3.906	5.288	5.370	3.794	6.349	4.726	7.061	6.901	12.031	14.437	26.928	6.335
	White collars	1.281	2.327	3.879	7.288	9.611	13.160	17.975	23.427	29.064	49.440	55.979	44.359	15.755
	Blue collars	5.562	10.637	17.261	21.739	24.191	24.100	26.455	23.098	24.303	13.311	8.621	1.744	19.067
	Workers	8.239	19.911	24.512	28.969	29.181	30.181	30.347	28.038	23.831	7.431	3.097	0.000	23.068
	Pensioners	22.189	32.786	30.338	24.912	22.222	20.492	15.749	14.701	11.603	13.694	14.155	19.770	20.877
	Others	48.417	25.945	12.002	6.992	5.372	2.175	1.155	0.929	0.551	0.532	0.414	0.000	10.387
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1997	Farmers	7.531	3.489	3.455	4.652	4.003	3.309	4.361	4.595	2.684	2.515	2.196	1.623	4.059
	Entrepreneurs	6.643	5.716	6.108	4.468	7.500	5.692	5.034	6.870	7.585	14.575	19.070	30.467	7.019
	White collars	0.919	3.437	4.441	6.479	8.088	13.304	16.011	21.116	31.666	49.197	53.616	43.572	15.468
	Blue collars	4.775	12.473	16.624	22.248	20.628	28.629	24.669	23.674	24.916	12.250	7.814	3.569	19.090
	Workers	10.686	18.462	25.535	33.063	30.529	29.026	31.662	28.067	22.883	7.348	3.022	0.275	23.727
	Pensioners	20.522	35.111	33.814	22.774	25.099	17.515	16.953	14.889	9.636	13.729	13.921	19.804	21.005
	Others	48.924	21.311	10.023	6.316	4.152	2.527	1.311	0.789	0.630	0.387	0.361	0.690	9.632
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
1998	Farmers	6.713	3.660	4.134	4.016	3.014	3.582	3.056	3.158	3.004	2.541	2.684	2.106	3.687
	Entrepreneurs	9.734	5.491	6.007	5.766	6.068	5.115	7.434	5.809	6.929	14.552	17.985	32.402	7.291
	White collars	1.479	1.955	3.905	7.915	10.803	13.455	18.264	24.437	32.395	51.174	55.517	46.935	16.585
	Blue collars	4.234	14.013	15.897	23.335	22.506	22.093	23.111	24.749	22.461	10.810	5.775	0.000	18.321
	Workers	8.764	18.660	30.095	29.747	30.698	34.927	31.557	28.785	22.303	7.653	4.091	0.000	24.318
	Pensioners	20.476	35.264	32.216	23.720	24.150	18.922	14.861	12.224	12.189	13.000	13.521	16.775	20.701
	Others	48.600	20.957	7.746	5.500	2.760	1.907	1.716	0.837	0.719	0.270	0.426	1.782	9.096
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

continues ...

Table A.9 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1999	Farmers	3.954	3.157	4.699	3.589	4.605	2.103	2.756	2.938	2.274	3.505	4.297	2.790	3.358
	Entrepreneurs	7.596	6.284	4.167	4.862	5.941	5.205	7.001	6.600	7.628	15.697	19.949	27.839	7.098
	White collars	0.822	4.024	4.645	8.875	11.279	14.560	21.233	24.252	35.339	52.980	56.266	49.921	17.803
	Blue collars	4.419	11.670	18.878	24.513	24.293	25.129	23.679	25.918	22.205	10.035	5.245	0.698	19.075
	Workers	8.180	23.457	29.867	26.566	28.354	32.810	32.374	25.637	21.569	6.425	2.603	0.196	23.527
	Pensioners	22.486	35.519	30.244	28.486	21.312	18.689	11.456	13.832	10.696	10.765	10.987	15.697	20.348
	Others	52.542	15.890	7.500	3.108	4.218	1.504	1.501	0.823	0.290	0.592	0.652	2.859	8.792
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2000	Farmers	5.285	3.305	3.406	3.669	2.972	3.577	2.778	2.465	2.763	3.190	2.705	2.137	3.341
	Entrepreneurs	8.172	5.131	4.368	5.609	5.314	4.126	5.494	6.965	7.735	14.782	19.907	29.414	6.770
	White collars	1.201	4.572	5.842	7.242	10.086	15.813	20.356	26.393	35.418	52.478	57.142	53.609	17.942
	Blue collars	4.107	11.762	16.477	23.314	22.507	25.526	24.089	25.145	22.272	11.356	6.308	1.942	18.658
	Workers	12.323	22.072	27.335	28.382	33.316	33.745	32.365	26.325	20.915	6.680	2.395	0.000	24.348
	Pensioners	19.738	36.203	34.365	27.099	23.198	15.856	13.544	12.451	10.267	10.640	10.128	7.736	20.334
	Others	49.175	16.955	8.208	4.685	2.606	1.357	1.373	0.256	0.630	0.874	1.416	5.162	8.607
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2001	Farmers	5.326	5.468	3.253	3.553	4.296	2.686	3.481	3.307	2.356	2.114	1.647	1.100	3.583
	Entrepreneurs	10.543	5.716	4.759	5.366	4.169	5.858	5.355	5.311	8.132	13.252	16.801	28.798	6.845
	White collars	1.153	2.750	5.725	8.808	8.919	18.102	23.895	25.379	36.815	55.488	63.734	57.635	18.706
	Blue collars	6.582	14.804	14.463	23.946	25.843	24.613	23.377	25.860	20.033	9.986	6.203	4.629	18.952
	Workers	11.533	21.741	27.662	25.677	31.899	29.164	28.741	27.593	23.618	8.374	3.106	0.000	23.602
	Pensioners	18.276	33.253	36.682	28.279	23.197	17.525	14.520	11.737	8.686	9.762	7.802	5.211	20.192
	Others	46.588	16.268	7.457	4.372	1.678	2.052	0.631	0.814	0.360	1.024	0.707	2.627	8.119
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2002	Farmers	6.129	1.934	4.830	2.591	3.915	2.943	3.241	3.630	3.372	2.477	2.338	0.921	3.506
	Entrepreneurs	9.345	6.483	5.081	5.150	6.582	4.213	6.035	7.018	8.048	14.067	18.848	32.282	7.203
	White collars	1.734	3.579	4.915	9.452	10.278	17.641	21.003	25.695	39.013	55.045	61.787	58.101	18.839
	Blue collars	6.118	15.470	17.307	22.626	23.206	26.535	26.442	23.517	18.074	10.510	4.931	0.000	18.981
	Workers	9.156	25.414	26.756	23.444	31.714	29.032	25.257	27.389	21.030	7.710	3.611	0.000	22.690
	Pensioners	16.705	31.463	34.615	32.600	22.414	18.781	17.661	12.406	10.197	9.891	8.127	7.854	20.673
	Others	50.812	15.657	6.497	4.137	1.891	0.855	0.362	0.346	0.266	0.299	0.358	0.843	8.109
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

continues ...

Table A.9 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
2003	Farmers	4.806	3.429	2.798	3.013	3.568	2.759	2.829	2.503	3.145	2.435	2.149	1.660	3.128
	Entrepreneurs	10.797	4.451	4.072	5.135	6.563	5.012	7.268	5.469	9.356	16.008	19.336	38.052	7.413
	White collars	2.875	3.838	5.110	9.742	10.339	16.929	21.979	28.524	37.656	53.139	57.628	46.759	19.015
	Blue collars	6.674	12.932	16.997	21.348	25.286	27.989	25.124	23.729	20.727	11.046	8.205	2.249	19.186
	Workers	11.930	23.211	26.820	27.194	28.059	26.298	27.947	23.841	19.011	7.710	3.016	1.264	22.203
	Pensioners	18.155	31.853	35.161	28.857	23.693	19.272	14.015	15.441	9.619	9.379	9.272	9.459	20.545
	Others	44.764	20.286	9.043	4.710	2.492	1.740	0.838	0.495	0.485	0.282	0.394	0.558	8.509
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2004	Farmers	4.548	3.929	3.559	3.207	2.794	2.605	2.548	2.797	2.831	2.441	2.433	2.132	3.126
	Entrepreneurs	7.427	5.741	4.295	4.403	5.127	4.829	6.274	7.381	9.980	16.520	19.665	29.099	7.199
	White collars	0.965	4.073	6.594	8.595	14.092	14.654	24.440	27.517	38.767	55.092	59.114	53.787	19.483
	Blue collars	4.432	13.270	17.941	25.795	25.803	23.854	24.970	23.130	19.594	9.122	5.506	1.561	18.791
	Workers	11.404	19.403	26.083	26.532	31.148	32.239	26.750	25.761	18.407	6.379	2.006	0.000	22.409
	Pensioners	18.961	36.937	35.229	28.431	19.558	20.252	13.762	12.993	9.848	9.733	10.829	12.548	20.569
	Others	52.262	16.648	6.298	3.037	1.478	1.567	1.255	0.421	0.572	0.713	0.446	0.873	8.424
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2005	Farmers	3.277	2.605	3.040	3.152	2.245	3.233	2.561	2.315	2.126	3.376	3.475	5.287	2.793
	Entrepreneurs	7.337	6.167	5.331	7.120	6.349	5.637	6.565	5.818	7.859	16.747	20.750	22.228	7.494
	White collars	1.505	4.331	6.668	9.352	14.257	19.275	24.599	31.038	43.460	54.655	56.601	62.213	20.917
	Blue collars	5.976	11.243	19.675	21.825	23.237	24.273	22.703	20.848	15.890	8.745	5.965	3.562	17.442
	Workers	11.113	23.260	26.774	28.388	31.304	26.467	27.439	26.430	19.662	5.426	1.590	0.000	22.627
	Pensioners	22.613	38.427	32.408	27.720	20.341	20.227	15.622	12.918	10.954	10.837	11.445	6.711	21.206
	Others	48.178	13.967	6.104	2.443	2.267	0.888	0.512	0.632	0.049	0.214	0.174	0.000	7.521
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
2006	Farmers	2.672	1.856	2.420	2.269	3.062	2.430	2.240	2.803	2.711	2.742	2.962	2.191	2.520
	Entrepreneurs	8.583	5.575	6.033	6.552	5.924	4.854	6.060	6.631	7.912	16.411	22.982	30.268	7.454
	White collars	1.734	3.162	8.042	10.866	12.744	20.921	23.521	33.935	40.454	56.436	58.151	53.121	21.186
	Blue collars	7.673	13.135	16.462	18.793	18.785	22.906	21.348	22.236	18.826	7.816	4.883	0.457	16.799
	Workers	10.328	24.221	30.037	29.925	31.538	26.936	30.899	23.462	19.572	5.674	1.166	2.207	23.259
	Pensioners	23.582	37.404	30.823	28.223	26.737	21.161	14.743	10.454	10.121	10.677	9.492	11.202	21.393
	Others	45.429	14.647	6.182	3.373	1.210	0.792	1.189	0.480	0.405	0.243	0.362	0.555	7.389
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

continues ...

Table A.9 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
2007	Farmers	1.675	1.670	2.209	2.085	3.252	2.780	2.417	2.783	2.994	2.968	3.362	4.055	2.483
	Entrepreneurs	10.639	5.504	4.457	5.802	6.910	5.701	6.393	8.361	8.950	16.552	22.877	36.161	7.928
	White collars	2.932	4.339	6.665	11.915	13.057	18.955	24.506	32.593	39.975	56.037	53.803	44.567	21.102
	Blue collars	5.215	13.557	20.558	20.014	21.663	25.944	25.599	21.281	17.143	8.051	4.852	1.491	17.903
	Workers	13.496	24.544	26.761	28.744	31.965	28.616	26.031	22.970	18.736	4.688	2.222	1.034	22.653
	Pensioners	22.361	36.374	33.944	29.170	22.106	17.341	14.679	11.708	12.183	11.263	12.236	11.653	21.111
	Others	43.682	14.013	5.407	2.269	1.047	0.662	0.375	0.303	0.017	0.440	0.647	1.039	6.819
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.10 Average taxes by seven socioeconomic groups in 1987–2007

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1987	Farmers	13.201	14.826	17.271	19.111	20.879	22.058	23.843	24.758	26.285	32.008	30.184	35.670	21.407
	Entrepreneurs	13.193	16.816	21.161	21.729	23.899	26.293	26.361	29.327	31.636	39.322	41.834	45.053	29.639
	White collars	9.699	18.277	20.139	22.779	25.018	26.150	28.350	29.711	32.170	38.630	40.424	45.452	33.767
	Blue collars	13.834	17.476	18.286	20.195	22.223	23.997	25.575	27.302	29.459	33.145	35.448	40.491	26.118
	Workers	12.174	16.545	19.260	21.315	23.021	24.211	25.753	27.848	29.215	32.340	33.713	41.977	24.568
	Pensioners	3.028	5.249	9.474	13.742	17.686	19.036	21.367	24.012	27.142	33.303	36.331	42.553	15.924
	Others	7.497	9.729	12.988	17.073	18.213	18.262	18.326	26.677	23.602	34.205	37.673	36.521	14.536
	Total	8.627	12.073	16.108	19.584	22.208	23.793	25.679	27.822	30.015	36.646	39.117	44.409	25.785
1988	Farmers	12.651	15.213	17.868	19.834	21.443	22.860	23.921	27.780	28.758	33.319	35.837	36.708	22.091
	Entrepreneurs	13.665	17.115	20.002	23.755	25.334	26.211	29.359	30.554	33.245	40.653	42.604	45.522	31.623
	White collars	18.604	20.787	21.829	24.407	25.698	26.851	28.913	31.012	32.899	39.465	41.696	47.761	34.578
	Blue collars	12.394	18.303	18.825	21.182	23.214	24.479	26.417	28.214	30.519	33.398	34.124	25.307	26.679
	Workers	13.932	16.911	19.140	21.660	23.964	25.391	26.613	28.713	30.327	33.146	34.874	41.573	25.471
	Pensioners	3.440	6.830	10.560	14.450	17.745	19.970	22.141	22.925	27.226	36.945	39.624	46.647	17.205
	Others	8.271	12.310	14.680	16.294	17.484	20.364	15.093	28.285	26.507	34.474	38.587	0.000	14.001
	Total	9.037	12.830	16.832	20.245	23.058	24.691	26.644	28.691	31.114	37.847	40.375	45.089	26.826
1989	Farmers	12.587	14.977	19.086	21.729	22.377	22.395	25.477	26.904	29.367	33.620	37.643	47.247	23.362
	Entrepreneurs	11.003	17.211	20.512	21.202	24.575	25.545	29.074	30.629	32.276	39.094	40.106	43.208	31.238
	White collars	8.840	20.079	20.876	23.384	25.124	26.135	28.900	30.126	32.861	38.601	40.329	44.715	33.872
	Blue collars	13.861	15.173	17.849	20.400	22.847	24.595	26.243	27.924	29.799	32.170	32.933	31.025	25.906
	Workers	10.590	15.790	18.563	20.769	22.791	24.863	26.257	27.849	30.171	33.436	35.408	45.467	24.867
	Pensioners	2.811	6.755	11.006	14.100	17.594	18.820	21.742	23.342	26.397	34.720	37.487	41.453	16.332
	Others	7.602	9.605	12.244	16.646	16.219	22.513	21.960	22.168	31.520	36.642	0.000	0.000	12.908
	Total	7.566	11.986	16.425	19.558	22.250	24.271	26.363	28.147	30.838	36.933	39.095	43.366	26.247
1990	Farmers	9.586	14.410	17.669	18.336	20.980	22.603	24.424	23.514	26.393	32.645	33.765	37.741	22.087
	Entrepreneurs	10.189	15.956	17.377	21.296	21.798	25.080	25.489	27.714	30.531	37.591	38.928	44.385	28.867
	White collars	13.070	16.919	19.805	23.382	23.762	24.305	26.591	29.522	31.392	36.776	38.565	43.202	32.172
	Blue collars	10.216	14.285	17.070	19.662	22.486	23.642	25.823	27.097	28.667	31.081	31.936	22.002	25.171
	Workers	10.869	14.797	18.012	20.661	22.018	24.123	25.319	26.604	28.860	32.016	32.649	0.000	23.762
	Pensioners	2.484	6.253	10.582	12.890	16.591	18.218	20.330	22.672	24.146	30.165	32.074	33.204	14.853
	Others	6.768	11.256	13.381	12.172	17.818	16.459	13.549	23.374	28.848	9.462	4.449	2.410	10.696
	Total	6.443	11.317	15.781	18.970	21.425	23.204	25.167	26.989	29.397	34.980	37.022	41.763	24.940

continues ...

Table A.10 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1991	Farmers	9.377	14.863	16.806	18.821	20.583	21.417	22.702	26.238	27.379	31.385	33.240	36.374	20.957
	Entrepreneurs	10.256	14.993	16.717	19.390	22.218	22.519	24.056	26.877	27.319	34.423	35.709	38.770	26.520
	White collars	15.083	17.505	17.256	20.825	23.305	24.646	26.021	27.476	29.991	35.002	36.576	40.925	30.608
	Blue collars	9.738	14.174	16.931	19.168	20.578	22.647	23.760	25.909	27.264	30.572	32.505	38.649	23.941
	Workers	8.993	14.296	16.996	19.491	20.757	22.597	23.971	25.257	26.978	29.571	31.244	28.258	22.355
	Pensioners	2.603	5.370	9.601	11.962	14.978	17.000	19.344	21.236	23.810	30.183	32.245	34.016	15.537
	Others	6.812	11.038	13.626	15.522	16.606	20.668	19.352	23.016	23.413	32.903	33.436	35.696	13.453
	Total	6.821	10.851	14.883	17.877	20.050	21.994	23.729	25.655	27.704	33.291	35.336	38.944	23.593
1992	Farmers	11.637	15.067	17.421	19.657	20.391	22.326	23.575	24.359	28.385	31.771	32.929	26.647	21.939
	Entrepreneurs	10.812	15.603	18.326	20.390	22.061	24.359	25.533	27.567	30.589	36.178	37.454	38.337	28.545
	White collars	12.106	17.552	19.445	22.489	23.699	25.739	28.245	29.663	31.979	37.620	39.217	42.976	32.873
	Blue collars	13.062	14.930	18.174	20.446	23.075	24.625	26.195	27.712	29.584	32.088	34.530	37.169	25.755
	Workers	13.306	15.923	18.919	21.196	22.528	24.521	25.937	27.726	29.583	32.230	33.035	38.947	24.715
	Pensioners	2.483	6.703	10.472	13.391	17.014	20.816	21.644	24.107	26.974	33.044	34.792	37.531	18.934
	Others	8.301	12.115	14.677	17.871	19.540	18.213	23.104	22.943	24.306	21.622	18.701	15.444	14.602
	Total	7.951	12.384	15.927	19.142	21.515	23.817	25.599	27.510	29.949	35.477	37.397	39.351	25.406
1993	Farmers	8.962	11.810	15.128	16.406	17.953	18.308	21.003	22.836	22.304	26.303	29.136	31.318	18.385
	Entrepreneurs	8.646	13.289	17.084	17.465	19.503	22.144	23.253	23.835	27.213	31.424	32.540	34.641	25.436
	White collars	8.712	16.781	20.176	21.540	23.393	25.639	27.129	29.886	31.822	36.893	37.953	41.124	32.556
	Blue collars	12.067	15.144	17.350	19.971	21.740	24.426	25.731	27.915	29.707	32.554	34.689	0.000	25.629
	Workers	10.957	16.068	18.596	20.876	22.452	23.877	26.429	27.732	29.325	30.641	27.839	11.265	24.643
	Pensioners	2.480	6.426	9.652	14.860	16.660	19.167	24.187	24.773	26.722	32.425	32.914	33.867	19.608
	Others	7.077	11.888	15.500	17.341	18.142	22.040	21.678	21.664	23.133	23.031	24.781	17.587	14.773
	Total	7.096	11.769	15.128	18.522	20.432	22.906	25.414	27.394	29.349	34.074	35.355	36.893	24.760
1994	Farmers	10.183	13.730	14.463	16.414	17.550	18.832	20.528	21.705	20.458	21.843	20.384	19.217	18.649
	Entrepreneurs	11.128	16.429	17.875	20.547	21.470	25.078	25.895	27.298	30.533	33.061	34.019	33.663	27.386
	White collars	14.074	21.640	21.636	24.822	27.921	28.167	30.266	31.885	32.859	38.304	39.162	40.946	34.430
	Blue collars	16.495	18.485	20.298	22.282	24.428	26.120	27.743	29.027	31.254	34.088	34.862	0.000	27.513
	Workers	15.368	19.632	21.719	23.534	24.453	25.596	26.947	28.902	30.815	32.399	31.739	36.943	26.556
	Pensioners	3.016	6.507	11.561	15.517	17.920	21.782	24.071	27.117	29.482	34.306	34.704	34.637	20.977
	Others	10.377	14.423	15.876	17.559	19.800	21.443	20.870	21.358	20.467	26.750	26.635	25.951	15.506
	Total	9.187	13.387	17.154	20.110	22.680	24.737	26.795	28.826	30.843	35.374	36.406	36.927	26.337

continues ...

Table A.10 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1995	Farmers	11.815	14.911	14.960	15.839	17.708	19.417	20.132	22.909	25.047	26.484	26.200	25.840	20.918
	Entrepreneurs	11.660	16.615	19.523	20.033	19.410	23.627	24.987	29.008	29.835	30.213	30.261	27.567	26.522
	White collars	15.646	19.808	24.348	26.496	27.789	28.230	30.681	32.440	34.159	38.195	39.772	40.114	34.535
	Blue collars	17.307	18.546	21.955	23.542	24.755	26.759	27.801	29.789	31.880	34.147	34.716	26.104	28.061
	Workers	17.229	20.005	21.616	23.401	25.234	26.949	28.228	29.705	31.923	34.410	35.667	28.751	27.407
	Pensioners	3.160	7.343	11.941	14.149	18.745	20.898	23.432	25.828	28.472	33.095	34.332	32.843	20.387
	Others	10.710	13.433	15.294	18.010	18.611	17.446	21.218	22.970	23.876	23.395	24.774	20.642	14.942
	Total	9.648	13.597	17.843	20.683	22.912	25.235	27.015	29.319	31.635	34.912	35.972	33.772	26.681
1996	Farmers	13.473	13.566	16.820	19.114	18.964	21.041	21.775	24.954	23.232	27.073	26.133	27.902	21.312
	Entrepreneurs	11.326	16.407	20.084	19.667	23.326	24.588	25.831	28.242	28.308	31.078	32.158	31.546	27.020
	White collars	21.520	19.815	23.018	25.381	26.931	29.155	29.875	32.006	34.132	38.058	39.068	39.460	34.455
	Blue collars	16.161	19.747	21.518	23.581	25.242	26.496	28.055	29.870	31.405	33.831	33.442	27.013	28.084
	Workers	16.483	20.603	22.043	24.757	24.508	26.839	28.113	29.524	31.604	34.156	34.708	0.000	27.376
	Pensioners	3.192	6.481	10.931	14.613	18.094	21.037	23.497	26.214	27.306	31.838	32.338	34.654	19.967
	Others	9.888	12.666	15.558	17.559	19.694	20.146	24.213	24.181	29.024	25.842	18.213	0.000	14.387
	Total	9.751	13.338	17.389	20.986	22.880	25.378	27.312	29.436	31.233	34.967	35.765	35.152	26.765
1997	Farmers	12.483	16.619	13.799	16.939	16.871	19.416	19.758	20.742	23.417	21.769	21.600	18.688	18.968
	Entrepreneurs	11.689	15.197	18.841	20.036	20.448	22.448	24.154	25.142	27.632	29.997	29.773	30.269	26.048
	White collars	14.227	20.558	22.684	23.772	25.955	28.503	29.278	30.148	32.907	36.297	37.393	39.148	33.128
	Blue collars	17.544	18.506	20.901	22.519	24.704	25.577	26.912	28.339	29.993	31.799	30.390	18.658	26.870
	Workers	14.778	18.255	20.903	23.330	24.504	26.341	26.816	29.116	30.150	32.969	34.648	19.849	26.291
	Pensioners	3.270	6.062	11.271	13.872	18.198	20.751	23.119	25.042	26.619	30.796	31.968	31.674	19.328
	Others	9.535	13.071	13.871	16.987	18.842	19.265	20.582	16.926	25.458	20.496	20.213	18.659	13.706
	Total	9.573	12.759	16.653	20.181	22.234	24.807	26.089	27.792	30.251	33.254	33.832	33.309	25.777
1998	Farmers	12.127	16.247	17.051	17.643	19.109	18.740	19.550	19.584	20.773	21.466	21.403	19.516	18.821
	Entrepreneurs	11.167	15.472	16.920	19.779	20.744	22.956	23.378	24.624	28.185	29.450	29.695	28.946	25.617
	White collars	14.827	20.141	20.237	24.323	26.688	28.327	29.057	31.044	32.582	36.191	37.139	39.837	33.033
	Blue collars	15.605	19.214	21.391	22.876	24.294	25.788	26.652	28.642	29.490	33.188	34.312	0.000	26.859
	Workers	14.681	19.014	21.624	23.535	24.647	25.876	27.496	28.411	30.316	32.799	33.482	0.000	26.409
	Pensioners	3.606	6.187	10.734	14.268	17.973	20.159	22.597	23.634	26.636	28.797	29.354	28.943	18.932
	Others	9.035	12.850	14.268	17.489	17.190	17.159	22.971	20.756	16.020	18.338	18.229	17.861	13.183
	Total	9.148	12.940	17.005	20.480	22.563	24.531	26.237	27.956	29.878	32.958	33.442	32.774	25.824

continues ...

Table A.10 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
1999	Farmers	12.353	14.780	17.890	17.980	17.750	19.279	21.153	21.314	22.104	19.827	18.861	19.896	19.166
	Entrepreneurs	11.480	15.468	22.284	20.377	21.522	21.051	24.721	26.649	25.741	26.293	25.835	22.719	24.613
	White collars	17.995	18.781	23.436	23.489	25.856	27.296	28.846	29.804	32.175	36.690	38.124	42.537	32.949
	Blue collars	16.533	18.467	21.080	21.763	24.331	25.382	26.457	27.821	28.576	31.349	32.571	28.342	26.064
	Workers	16.375	19.380	21.239	22.967	24.257	25.592	26.688	27.724	29.390	30.791	28.924	26.817	25.648
	Pensioners	3.767	7.446	11.570	15.376	17.985	19.572	22.332	22.901	25.951	28.490	29.070	30.061	18.478
	Others	8.991	13.429	15.453	17.512	16.308	15.387	19.754	12.529	23.565	27.665	28.043	28.487	13.849
	Total	9.134	13.693	17.834	20.085	22.326	24.141	26.206	27.207	29.369	32.244	32.649	32.450	25.575
2000	Farmers	12.790	14.630	16.474	18.061	18.123	21.332	20.739	21.393	22.330	23.519	22.600	26.504	20.148
	Entrepreneurs	9.876	16.152	18.451	19.887	21.076	23.311	24.323	26.502	28.431	26.653	26.476	24.573	24.996
	White collars	19.227	21.209	23.594	25.294	25.934	27.402	28.389	30.135	32.328	35.110	35.795	35.238	32.262
	Blue collars	16.809	18.893	21.649	21.708	23.973	25.063	26.334	27.686	28.687	30.628	31.589	31.344	26.093
	Workers	15.369	19.480	21.797	23.140	24.483	25.974	26.381	28.477	29.531	31.034	30.268	0.000	25.834
	Pensioners	3.303	7.439	11.656	15.609	17.990	19.831	22.323	23.496	26.007	27.613	27.340	26.564	18.250
	Others	8.777	13.255	15.285	16.363	14.521	20.295	14.978	18.990	19.711	28.987	29.116	29.354	16.943
	Total	9.344	13.735	17.542	20.231	22.384	24.646	25.802	27.768	29.634	31.605	31.785	30.203	25.597
2001	Farmers	11.792	14.672	15.652	18.288	20.228	20.120	19.305	19.842	22.278	22.518	23.650	30.081	19.118
	Entrepreneurs	12.581	15.716	17.516	18.944	20.479	22.767	22.749	22.551	24.930	26.164	25.898	24.686	23.541
	White collars	11.249	20.315	22.866	24.607	25.987	26.051	27.576	28.811	30.866	34.574	35.052	34.171	31.445
	Blue collars	15.461	17.813	20.042	21.452	23.201	23.948	25.389	26.314	27.866	30.023	29.869	24.382	24.959
	Workers	15.802	17.455	20.395	21.868	23.296	24.611	25.153	26.812	27.858	30.469	32.268	0.000	24.660
	Pensioners	3.542	7.034	10.689	14.172	17.092	19.143	21.431	22.280	25.309	24.884	24.443	20.238	16.911
	Others	8.377	11.733	13.228	15.134	18.485	13.670	19.846	19.875	20.383	23.365	23.392	23.800	12.815
	Total	9.501	12.954	16.101	19.260	21.740	23.298	24.883	26.144	28.365	31.302	31.734	29.731	24.608
2002	Farmers	11.308	13.447	16.576	17.052	19.265	19.627	19.793	20.472	21.258	22.243	23.787	21.362	19.224
	Entrepreneurs	11.020	15.031	16.100	18.124	18.790	22.370	21.782	23.216	24.518	23.345	22.768	19.470	21.901
	White collars	18.567	17.693	23.079	23.748	24.533	26.168	27.360	28.369	29.889	35.143	36.859	39.709	31.403
	Blue collars	14.821	18.162	19.579	20.797	22.238	23.340	24.960	25.391	27.335	28.757	29.528	0.000	24.146
	Workers	14.975	17.520	20.236	21.182	22.876	23.412	24.985	25.962	27.621	29.879	29.067	0.000	24.048
	Pensioners	3.196	7.560	10.855	14.082	16.013	17.863	20.118	21.732	23.905	26.060	26.612	24.084	16.927
	Others	8.930	11.647	14.386	13.992	15.414	17.388	20.287	22.362	21.515	15.902	13.453	9.653	11.569
	Total	9.362	13.351	16.270	18.463	20.820	22.636	24.241	25.516	27.600	31.057	32.098	31.628	24.121

continues ...

Table A.10 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
2003	Farmers	11.794	13.563	15.217	15.740	17.420	19.294	19.202	20.337	19.397	20.882	21.783	24.030	18.225
	Entrepreneurs	11.190	13.946	17.628	17.248	19.866	20.027	21.643	22.944	23.915	22.237	21.568	19.167	21.388
	White collars	18.604	17.827	21.725	23.084	24.235	24.847	26.543	28.272	29.461	33.613	34.981	36.752	30.161
	Blue collars	14.525	17.573	19.750	20.641	21.802	23.413	24.369	25.503	27.272	27.140	25.702	11.100	23.995
	Workers	15.367	16.613	18.305	20.550	22.247	23.231	23.512	25.284	26.443	30.130	29.564	25.799	23.153
	Pensioners	3.077	7.588	11.166	14.299	16.434	18.066	20.781	21.064	23.142	25.512	26.196	26.103	16.868
	Others	9.226	12.128	13.038	15.408	16.343	18.352	15.960	14.240	21.352	18.972	17.930	19.822	12.264
	Total	9.809	12.773	15.634	18.457	20.494	22.213	23.691	25.238	26.955	29.285	29.537	26.424	23.388
2004	Farmers	12.353	14.824	14.638	17.202	17.498	18.390	20.186	19.638	19.703	20.035	21.180	17.538	18.175
	Entrepreneurs	10.491	12.991	15.221	15.852	19.388	21.223	21.396	22.953	23.176	23.924	24.012	23.124	22.126
	White collars	15.296	18.645	20.788	21.605	23.640	24.820	26.946	27.755	28.875	32.204	32.918	31.964	29.363
	Blue collars	14.092	16.689	18.648	19.817	22.037	23.052	24.067	25.266	26.497	24.259	19.686	4.730	23.173
	Workers	14.139	16.405	18.344	20.056	21.184	22.710	23.997	25.360	26.345	28.880	29.571	0.000	22.844
	Pensioners	3.963	8.042	11.656	14.043	17.421	18.836	20.029	21.205	23.842	24.527	24.224	22.828	16.885
	Others	8.524	12.920	13.432	16.090	17.870	16.075	20.883	18.608	19.087	19.338	23.538	25.825	12.194
	Total	8.917	12.611	15.626	18.033	20.774	22.032	23.896	25.099	26.569	28.619	28.777	26.357	23.144
2005	Farmers	10.942	13.743	16.737	15.598	17.854	18.101	18.065	18.315	20.584	20.438	20.693	24.426	18.350
	Entrepreneurs	9.920	14.159	14.897	18.877	19.384	20.309	22.477	23.106	24.351	25.568	25.895	25.466	22.989
	White collars	16.302	16.756	21.775	22.195	23.469	25.157	26.585	28.017	29.067	33.427	34.249	33.271	29.947
	Blue collars	15.181	16.264	18.846	19.488	21.890	22.755	24.093	25.083	26.749	28.079	27.813	29.799	23.400
	Workers	13.614	17.074	18.672	19.763	21.304	22.717	23.486	24.896	26.860	28.268	28.254	0.000	22.696
	Pensioners	3.427	8.157	12.397	15.371	17.856	19.300	19.187	21.852	22.726	25.429	26.115	29.270	17.292
	Others	9.070	12.296	13.084	15.087	15.698	16.032	19.744	18.927	18.368	21.789	22.347	0.000	11.637
	Total	8.852	12.634	16.297	18.413	20.723	22.162	23.497	25.223	27.019	30.111	30.754	30.772	23.659
2006	Farmers	11.941	13.468	15.050	14.610	17.824	18.676	19.618	22.846	21.915	24.741	24.978	25.890	20.461
	Entrepreneurs	10.037	13.896	16.343	17.853	18.886	21.720	21.619	22.151	24.341	25.674	25.686	25.377	23.155
	White collars	14.088	18.897	19.490	20.998	22.588	24.182	25.918	27.600	29.141	33.744	35.094	35.231	29.840
	Blue collars	13.386	16.480	18.125	19.100	21.014	21.825	23.681	24.201	26.284	28.836	30.721	40.574	23.012
	Workers	15.124	15.805	18.108	19.608	21.341	22.837	23.515	25.332	26.148	30.342	34.551	35.339	22.638
	Pensioners	4.065	8.050	12.542	14.949	17.295	19.009	19.933	21.558	23.033	26.665	28.143	31.429	17.476
	Others	8.761	11.822	13.384	14.962	14.603	19.526	16.108	21.118	21.115	21.534	21.586	20.200	11.811
	Total	8.922	12.369	16.038	17.970	20.026	21.898	23.304	25.157	26.800	30.569	31.338	30.885	23.661

continues ...

Table A.10 continues ...

Year	Group	Deciles										Top	Top	Total
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	5 %	1 %	
2007	Farmers	10.324	13.266	14.795	15.965	17.579	19.349	19.291	21.254	21.504	23.561	24.636	24.829	20.147
	Entrepreneurs	10.375	13.220	15.678	16.717	20.213	21.067	21.699	21.572	24.006	25.466	25.392	24.863	23.091
	White collars	14.723	17.055	18.957	21.871	22.657	23.959	25.960	26.918	29.290	33.303	34.546	34.732	29.481
	Blue collars	12.690	15.020	17.455	19.050	21.132	21.654	23.227	24.242	25.762	27.953	29.335	31.052	22.555
	Workers	14.411	15.674	17.688	19.801	20.708	21.997	23.207	24.610	25.892	28.864	31.110	33.031	22.056
	Pensioners	4.051	8.796	12.929	14.610	17.397	18.599	19.802	21.550	22.954	25.042	25.090	23.947	17.593
	Others	8.512	11.456	13.287	13.774	14.480	17.047	20.083	19.843	21.777	22.397	22.868	24.274	11.321
	Total	8.910	12.402	15.725	17.992	20.121	21.536	23.188	24.567	26.584	29.615	29.858	28.195	23.320

Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.11a Proportion of Lorenz points in some income items in 1987–2007

Year	Wage income	Entrepreneur income	Earning income	Capital income	Factor income	Transfers received	Gross income	Transfers paid	Disposable income
Share (s10/s05)									
1987	1.7154	1.4049	1.7055	1.4194	1.6960	1.6026	1.7002	1.5885	1.7604
1988	1.7091	1.3967	1.6926	1.3737	1.6753	1.5869	1.6731	1.5595	1.7337
1989	1.7050	1.4045	1.6821	1.3980	1.6646	1.6102	1.6659	1.5707	1.7260
1990	1.7178	1.3973	1.7034	1.4331	1.6855	1.6143	1.6861	1.5895	1.7367
1991	1.7166	1.3678	1.6994	1.4236	1.6824	1.6161	1.6935	1.5898	1.7407
1992	1.7024	1.3441	1.6827	1.4317	1.6685	1.6110	1.6746	1.5857	1.7204
1993	1.6952	1.3623	1.6806	1.3450	1.6531	1.6397	1.6583	1.5823	1.6863
1994	1.7145	1.3917	1.7026	1.3636	1.6710	1.6413	1.6837	1.6144	1.6971
1995	1.7021	1.3514	1.6856	1.3314	1.6392	1.6344	1.6568	1.5958	1.6747
1996	1.6999	1.3390	1.6904	1.3058	1.6448	1.6282	1.6509	1.6030	1.6674
1997	1.6882	1.3391	1.6683	1.2805	1.6028	1.6461	1.6204	1.5805	1.6301
1998	1.6779	1.3054	1.6613	1.2652	1.5783	1.6483	1.5961	1.5584	1.6042
1999	1.6446	1.3162	1.6408	1.2212	1.5277	1.6464	1.5417	1.5096	1.5493
2000	1.6687	1.2997	1.6537	1.2039	1.5142	1.6508	1.5312	1.5095	1.5331
2001	1.6603	1.3013	1.6488	1.2392	1.5511	1.6731	1.5641	1.5317	1.5683
2002	1.6367	1.2869	1.6291	1.2528	1.5493	1.6694	1.5649	1.5066	1.5840
2003	1.6795	1.2801	1.6756	1.2315	1.5708	1.6571	1.5819	1.5576	1.5810
2004	1.6789	1.2848	1.6749	1.2157	1.5492	1.6587	1.5569	1.5406	1.5563
2005	1.6414	1.2679	1.6341	1.2393	1.5405	1.6664	1.5562	1.5111	1.5672
2006	1.6394	1.2649	1.6355	1.2184	1.5274	1.6638	1.5387	1.4857	1.5544
2007	1.6711	1.2787	1.6571	1.2019	1.5196	1.6467	1.5294	1.5055	1.5342
Share (s10/s01)									
1987	6.1127	3.9361	5.9736	3.1214	5.7936	5.0144	5.8206	4.7965	6.5089
1988	6.0274	3.6749	5.8257	2.6219	5.5462	4.7459	5.5073	4.4683	6.1085
1989	6.0076	3.7978	5.7689	2.8590	5.5123	5.0193	5.4892	4.6076	6.0266
1990	6.1398	3.8486	5.8952	3.1256	5.6241	5.1652	5.6711	4.6604	6.2475
1991	6.2194	3.6068	5.9165	3.0206	5.6765	5.2618	5.7396	4.8299	6.2454
1992	6.1752	3.3786	5.8672	3.1321	5.6740	5.1659	5.6272	4.9270	5.9523
1993	5.9510	3.4866	5.6830	2.6509	5.2410	5.3663	5.3132	4.7669	5.4391
1994	6.2506	3.7448	6.0093	2.6649	5.4998	5.3812	5.6431	5.1648	5.6784
1995	6.1619	3.5245	5.7976	2.4993	5.1683	5.2610	5.3340	4.9748	5.2039
1996	6.0822	3.4884	5.9174	2.5034	5.3161	5.3010	5.3562	5.0434	5.3289
1997	5.8680	3.4203	5.5276	2.2839	4.6865	5.5563	4.7955	4.5862	4.7596
1998	5.8052	3.2267	5.4610	2.1315	4.2964	5.6440	4.3975	4.3171	4.3491
1999	5.1069	3.2385	5.0218	1.9116	3.7312	5.5776	3.7960	3.7238	3.7658
2000	5.5678	3.2050	5.3659	1.8877	3.6205	5.6626	3.7138	3.7854	3.6218
2001	5.3429	3.3117	5.1934	1.9886	3.9595	5.8376	4.0514	4.1332	3.9208
2002	5.0311	3.2722	4.9524	2.0755	3.9784	5.7964	4.0884	3.8072	4.0910
2003	5.6952	3.2800	5.5870	1.9809	4.0611	5.6538	4.1856	4.3361	4.0209
2004	5.7081	3.2537	5.5736	1.9283	3.7691	5.7274	3.8536	4.0550	3.7132
2005	5.1420	3.1219	5.0615	2.1852	3.9732	5.8635	4.0759	3.9472	4.0766
2006	5.1490	3.1366	5.1320	2.0113	3.8180	5.7044	3.8847	3.8024	3.8908
2007	5.7848	3.0775	5.6318	1.9204	3.7266	5.5444	3.8106	3.8729	3.7206
Share (s01/s001)									
1987	6.1473	5.2651	6.0775	2.9005	5.4345	5.5347	5.3160	4.9138	5.7637
1988	5.9549	4.9935	6.0064	2.8152	5.4128	4.9666	5.2093	4.5252	5.7194
1989	6.8997	4.5376	6.0107	2.6993	5.2409	5.6402	5.1398	4.6259	5.5289
1990	6.3305	4.8770	5.7856	3.0036	5.3028	5.8461	5.4337	4.7383	6.1371
1991	6.3631	4.3413	5.9943	3.2826	5.6778	5.8827	5.6469	5.0780	5.9019
1992	6.5413	4.6524	6.2965	3.4622	5.9831	6.0471	5.7407	5.3496	5.4035
1993	5.8648	4.1677	5.5029	3.3280	4.6661	5.9758	4.9037	4.8345	4.4204
1994	6.9988	4.7688	6.7757	3.1849	5.1112	5.5634	5.2440	5.4815	5.2734
1995	7.1718	4.7194	6.0561	3.8272	5.3554	6.0086	5.5231	5.6131	4.6259
1996	7.2145	4.9147	6.7975	3.9257	6.2785	5.5320	6.4148	5.9468	5.9806
1997	5.7973	4.4086	5.5077	3.1241	4.2000	5.9419	4.3954	4.7020	4.1305
1998	5.9372	4.0030	5.4747	2.3697	3.6240	6.4937	3.6148	4.4403	3.3006
1999	3.8573	4.3186	3.9735	2.4783	3.5715	6.5222	3.6818	3.5887	3.4570
2000	4.8701	3.8806	4.2537	2.1098	2.6451	6.6250	2.6642	2.7423	2.6690
2001	4.6192	4.0802	4.3643	2.2555	3.1801	6.8166	3.1785	3.6946	2.9147
2002	3.9224	4.3708	3.9571	2.7997	3.4223	6.6163	3.4709	3.2039	3.5875
2003	5.5185	4.4027	5.4675	2.0167	3.5047	5.7757	3.4827	4.0836	3.7994
2004	5.3832	4.2126	5.2904	2.0309	2.7756	6.0249	2.8359	3.8301	2.5608
2005	4.7590	4.4260	4.1823	2.8773	3.7107	6.3723	3.8266	4.7294	3.3540
2006	4.2927	5.0506	4.3514	2.9360	4.3297	5.8855	4.1185	4.1307	3.8106
2007	6.5673	4.8325	6.3989	2.4794	3.1885	6.1526	3.2350	3.7323	3.1038

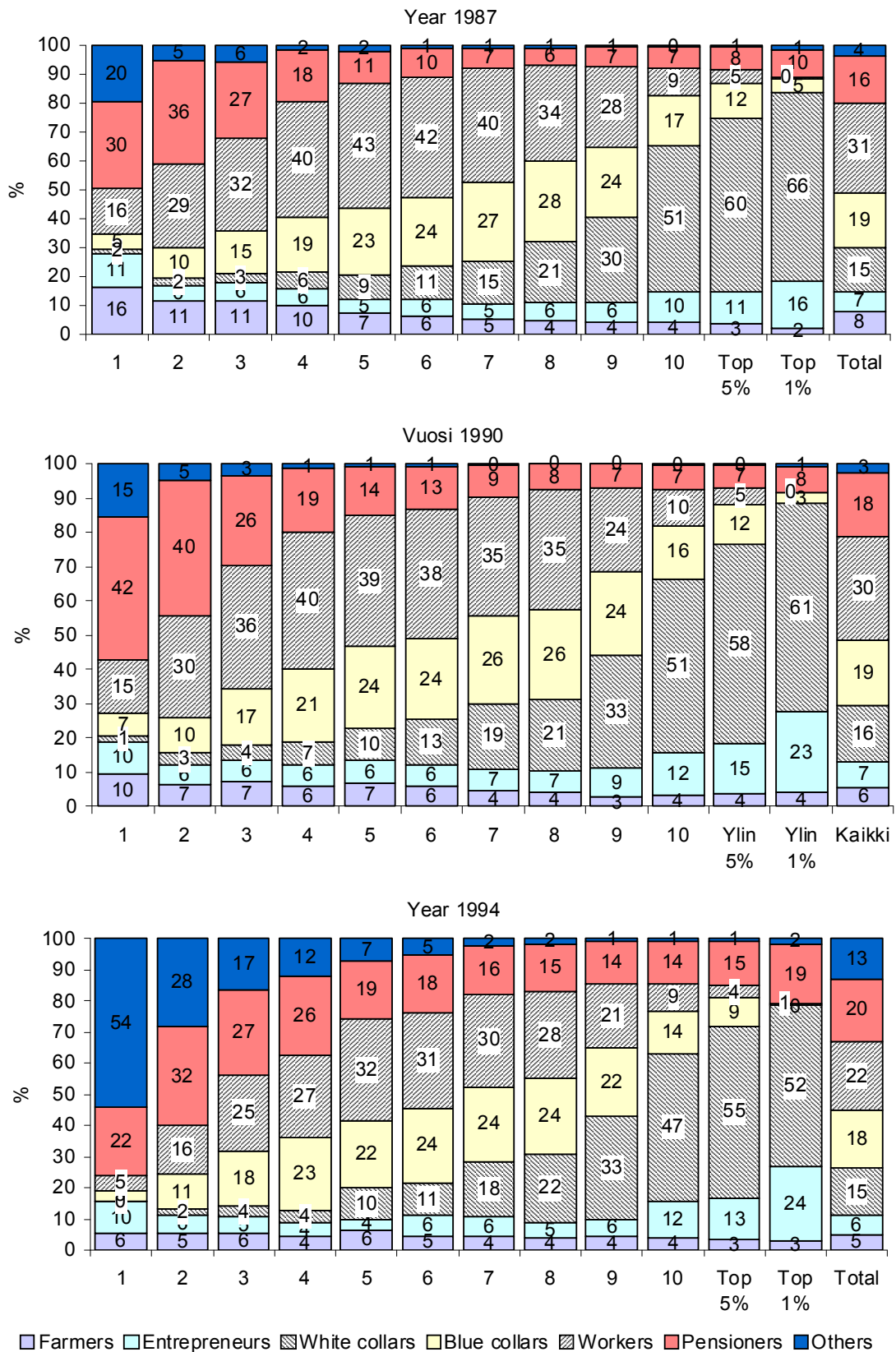
Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Table A.11b *Pareto-Lorenz coefficients in some income items in 1987–2007*

Year	Wage income	Entrepreneur income	Earning income	Capital income	Factor income	Transfers received	Gross income	Transfers paid	Disposable income
Pareto-Lorenz coefficient (p10/p05)									
1987	4.5147	1.9624	4.3519	2.0213	4.2043	3.1289	4.2682	3.0087	5.4325
1988	4.4099	1.9308	4.1534	1.8452	3.9121	2.9957	3.8841	2.7862	4.8506
1989	4.3437	1.9610	4.0042	1.9355	3.7762	3.1970	3.7924	2.8686	4.7041
1990	4.5576	1.9329	4.3176	2.0796	4.0517	3.2349	4.0602	3.0172	4.9096
1991	4.5370	1.8242	4.2562	2.0388	4.0082	3.2525	4.1670	3.0197	4.9907
1992	4.3030	1.7442	4.0131	2.0737	3.8254	3.2048	3.9033	2.9864	4.6026
1993	4.1925	1.8053	3.9843	1.7471	3.6383	3.4899	3.7001	2.9589	4.0629
1994	4.4995	1.9117	4.3060	1.8097	3.8565	3.5073	4.0270	3.2366	4.2210
1995	4.2979	1.7682	4.0527	1.7035	3.4847	3.4337	3.6820	3.0705	3.9047
1996	4.2631	1.7275	4.1220	1.6258	3.5447	3.3700	3.6137	3.1323	3.8106
1997	4.0902	1.7278	3.8227	1.5546	3.1304	3.5589	3.2929	2.9447	3.3894
1998	3.9468	1.6248	3.7362	1.5136	2.9273	3.5840	3.0725	2.7785	3.1432
1999	3.5430	1.6566	3.5019	1.4051	2.5733	3.5631	2.6632	2.4640	2.7144
2000	3.8276	1.6081	3.6456	1.3656	2.4910	3.6123	2.5950	2.4635	2.6075
2001	3.7237	1.6128	3.5891	1.4481	2.7266	3.8841	2.8197	2.5985	2.8504
2002	3.4573	1.5721	3.3794	1.4819	2.7145	3.8366	2.8255	2.4469	2.9725
2003	3.9691	1.5535	3.9161	1.4295	2.8696	3.6853	2.9553	2.7728	2.9486
2004	3.9604	1.5664	3.9069	1.3923	2.7142	3.7049	2.7679	2.6561	2.7633
2005	3.5077	1.5206	3.4308	1.4482	2.6550	3.7983	2.7625	2.4731	2.8424
2006	3.4863	1.5130	3.4449	1.3986	2.5710	3.7656	2.6438	2.3316	2.7500
2007	3.8574	1.5496	3.6849	1.3612	2.5230	3.5663	2.5837	2.4402	2.6145
Pareto-Lorenz coefficient (p10/p01)									
1987	4.6781	2.4696	4.4690	1.9776	4.2185	3.3358	4.2547	3.1341	5.3622
1988	4.5481	2.3002	4.2617	1.7201	3.9062	3.0894	3.8600	2.8583	4.6714
1989	4.5187	2.3783	4.1857	1.8390	3.8660	3.3405	3.8389	2.9715	4.5469
1990	4.7204	2.4114	4.3573	1.9799	4.0009	3.4853	4.0595	3.0159	4.8948
1991	4.8485	2.2580	4.3872	1.9234	4.0663	3.5859	4.1474	3.1640	4.8915
1992	4.7768	2.1220	4.3183	1.9835	4.0631	3.4861	4.0047	3.2529	4.4383
1993	4.4364	2.1853	4.0747	1.7343	3.5639	3.6993	3.6411	3.1079	3.7811
1994	4.9001	2.3443	4.5214	1.7412	3.8513	3.7157	4.0245	3.4849	4.0688
1995	4.7554	2.2080	4.2239	1.6606	3.4886	3.5851	3.6637	3.2979	3.5252
1996	4.6310	2.1864	4.3884	1.6626	3.6442	3.6279	3.6881	3.3638	3.6582
1997	4.3194	2.1462	3.8841	1.5593	3.0381	3.9183	3.1331	2.9538	3.1015
1998	4.2340	2.0357	3.8062	1.4896	2.7255	4.0255	2.8027	2.7412	2.7654
1999	3.4265	2.0423	3.3429	1.3916	2.3356	3.9439	2.3771	2.3310	2.3577
2000	3.9321	2.0236	3.6988	1.3811	2.2664	4.0488	2.3246	2.3703	2.2672
2001	3.6735	2.0836	3.5143	1.4256	2.4853	4.2778	2.5484	2.6061	2.4593
2002	3.3519	2.0612	3.2767	1.4644	2.4982	4.2222	2.5743	2.3844	2.5762
2003	4.0901	2.0656	3.9554	1.4222	2.5552	4.0378	2.6438	2.7555	2.5273
2004	4.1066	2.0508	3.9391	1.3989	2.3598	4.1316	2.4147	2.5509	2.3242
2005	3.4618	1.9779	3.3815	1.5140	2.4947	4.3133	2.5656	2.4770	2.5660
2006	3.4689	1.9859	3.4517	1.4357	2.3914	4.1019	2.4352	2.3813	2.4392
2007	4.2068	1.9539	4.0103	1.3955	2.3327	3.9040	2.3866	2.4274	2.3289
Pareto-Lorenz coefficient (p01/p001)									
1987	4.7322	3.5895	4.6238	1.8604	3.7758	3.8924	3.6442	3.2406	4.1789
1988	4.4420	3.3157	4.5170	1.8166	3.7512	3.2901	3.5308	2.9039	4.1212
1989	6.2046	2.9140	4.5234	1.7583	3.5639	4.0208	3.4596	2.9868	3.8855
1990	5.0362	3.2067	4.2079	1.9144	3.6299	4.2894	3.7749	3.0828	4.7161
1991	5.0934	2.7596	4.4992	2.0671	4.0680	4.3399	4.0292	3.3978	4.3666
1992	5.4249	3.0091	4.9776	2.1708	4.4828	4.5777	4.1488	3.6808	3.7408
1993	4.3150	2.6308	3.8549	2.0928	3.0208	4.4723	3.2313	3.1681	2.8205
1994	6.4527	3.1095	5.9156	2.0125	3.4308	3.9269	3.5671	3.8300	3.5983
1995	6.9265	3.0665	4.5912	2.3974	3.6872	4.5202	3.8787	3.9873	2.9868
1996	7.0525	3.2414	5.9649	2.4625	4.9469	3.8893	5.1863	4.4303	4.4792
1997	4.2235	2.8114	3.8605	1.9791	2.6543	4.4233	2.8011	3.0514	2.6042
1998	4.4166	2.5150	3.8220	1.5992	2.2686	5.3332	2.2629	2.8362	2.0772
1999	2.4171	2.7423	2.4948	1.6506	2.2364	5.3877	2.3045	2.2468	2.1678
2000	3.2004	2.4325	2.6937	1.4798	1.7314	5.5923	1.7409	1.7797	1.7432
2001	2.9812	2.5686	2.7771	1.5462	2.0098	6.0084	2.0089	2.3125	1.8677
2002	2.4603	2.7821	2.4837	1.8087	2.1474	5.5746	2.1760	2.0230	2.2461
2003	3.8733	2.8068	3.8137	1.4381	2.1961	4.1947	2.1830	2.5710	2.3794
2004	3.7180	2.6635	3.6165	1.4444	1.7965	4.5444	1.8271	2.3993	1.6903
2005	3.1009	2.8250	2.6414	1.8484	2.3227	5.1098	2.3970	3.0751	2.1078
2006	2.7228	3.3709	2.7672	1.8789	2.7507	4.3438	2.5957	2.6043	2.3866

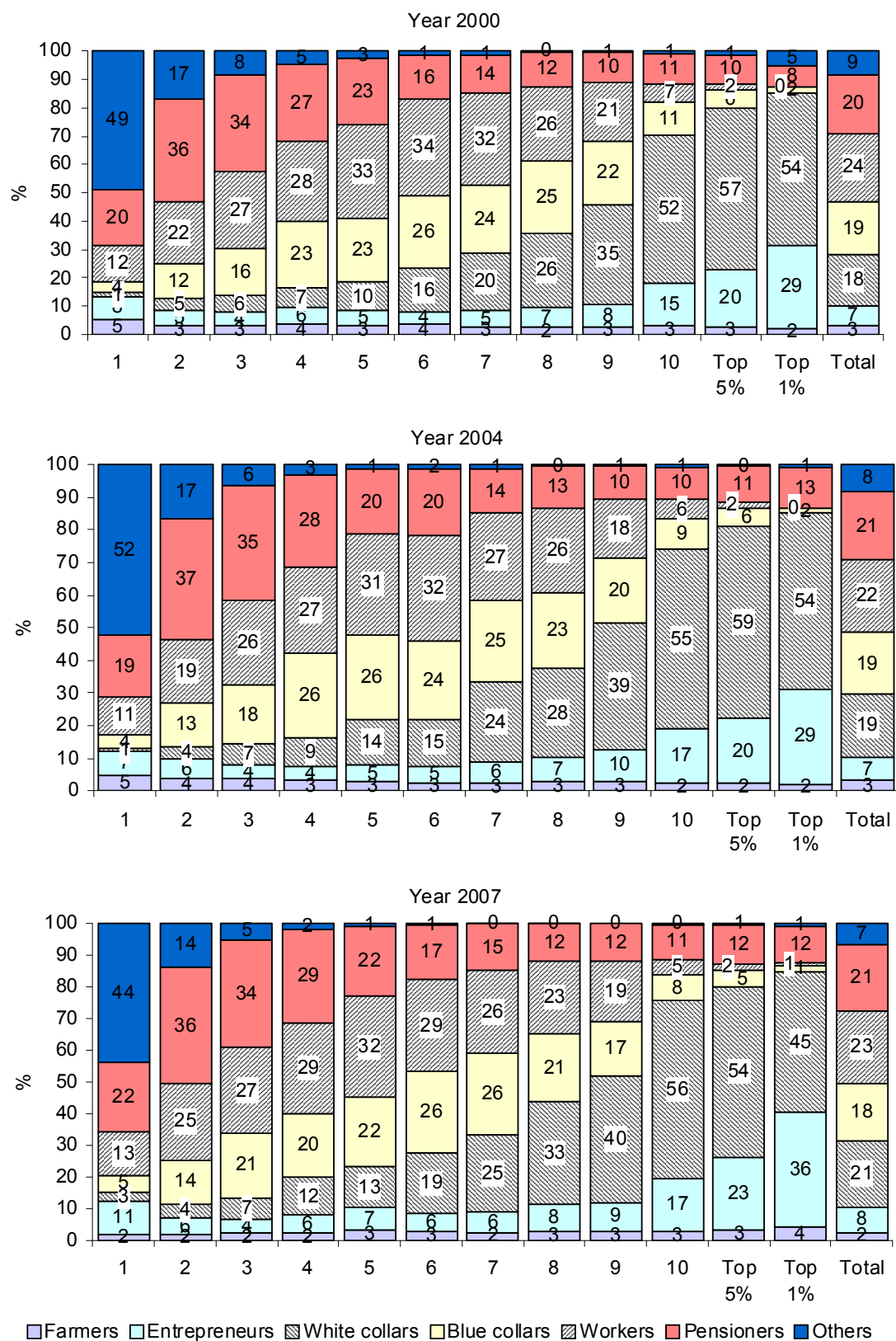
Source: Income Distribution Surveys (IDS) in 1987–2007, Statistics Finland.

Figure A.1 Gross income decomposed by seven socioeconomic groups



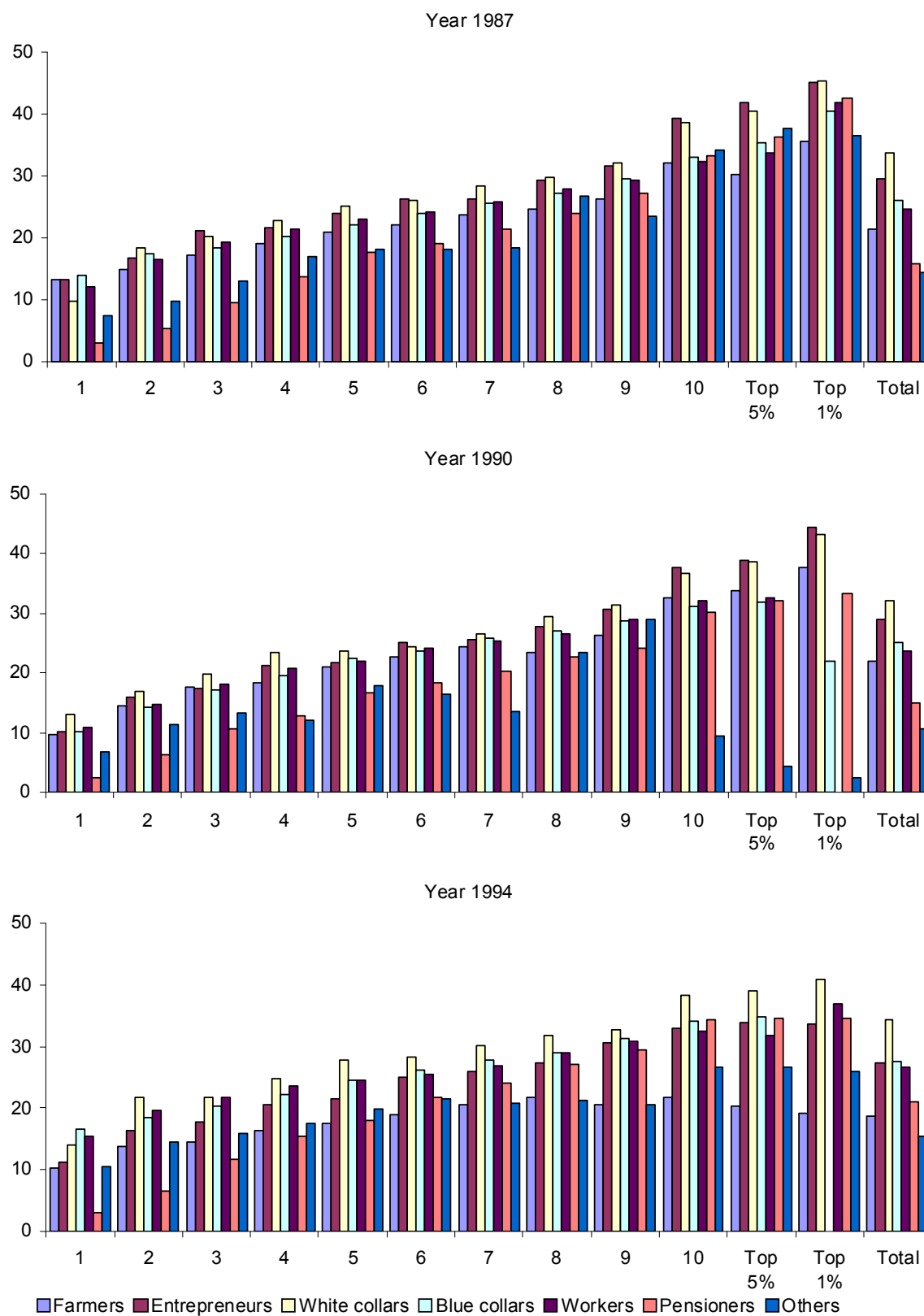
Source: Income Distribution Surveys (IDS) 1987, 1990 and 1994.

Figure A.1 continues ...



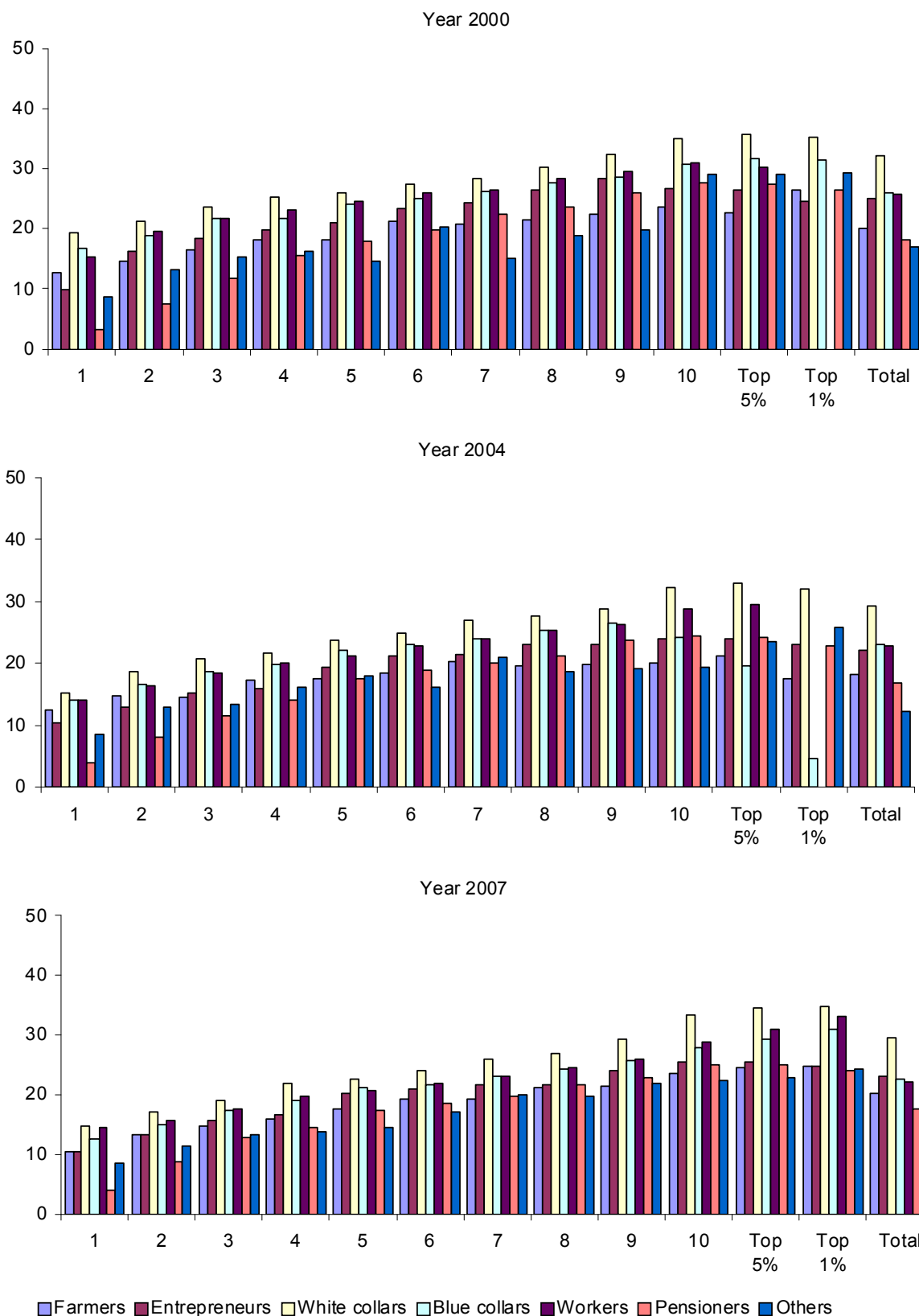
Source: Income Distribution Surveys (IDS) 2000, 2004 and 2007.

Figure A.2 Average taxes by seven socioeconomic groups



Source: Income Distribution Surveys (IDS) 1987, 1990 and 1994.

Figure A.2 continues ...



Source: Income Distribution Surveys (IDS) 2000, 2004 and 2007.

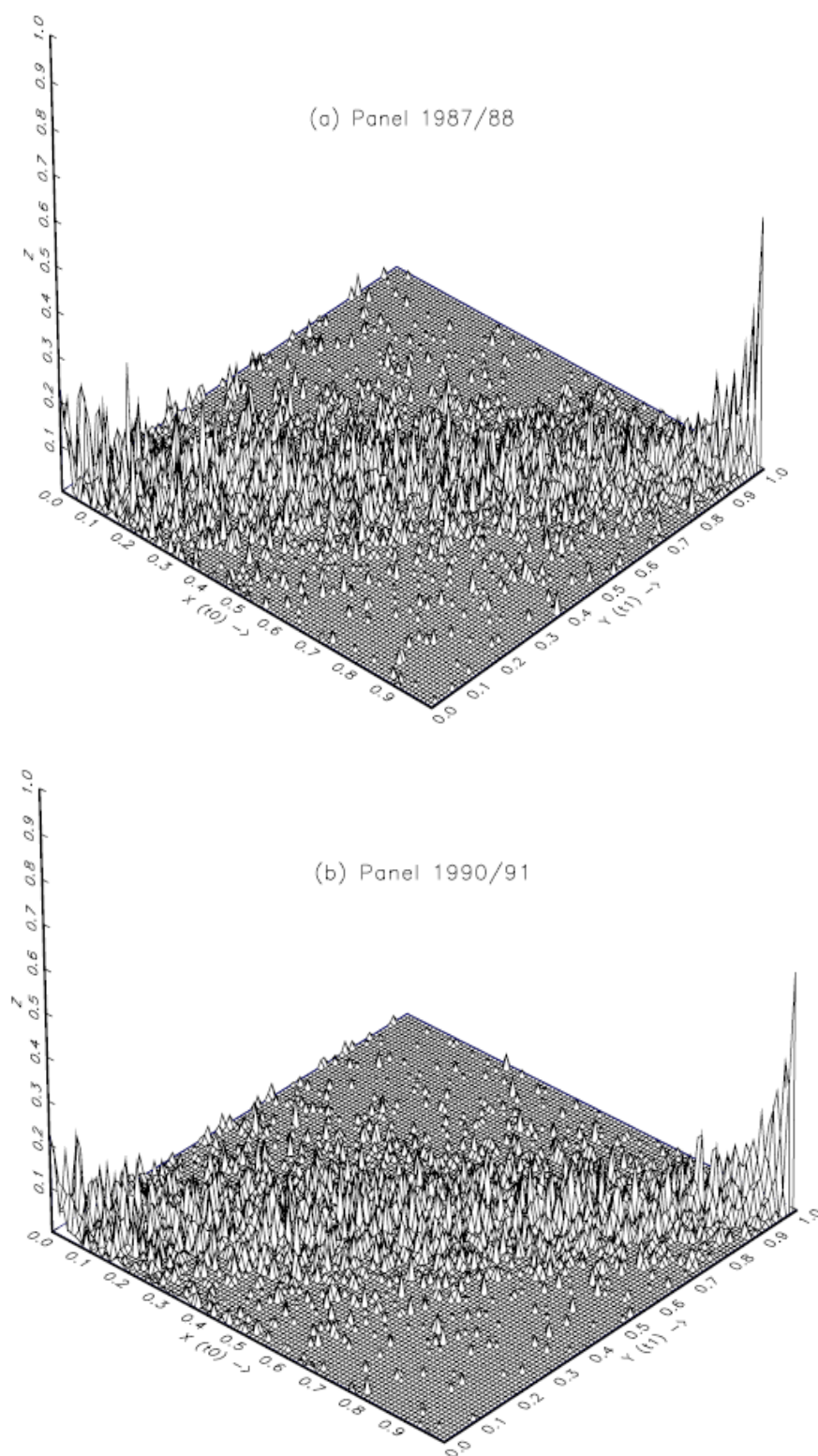
Figure A.3a Transition matrices 1987/88 and 1990/91

Figure A.3b Transition matrices 1993/94 and 1994/95

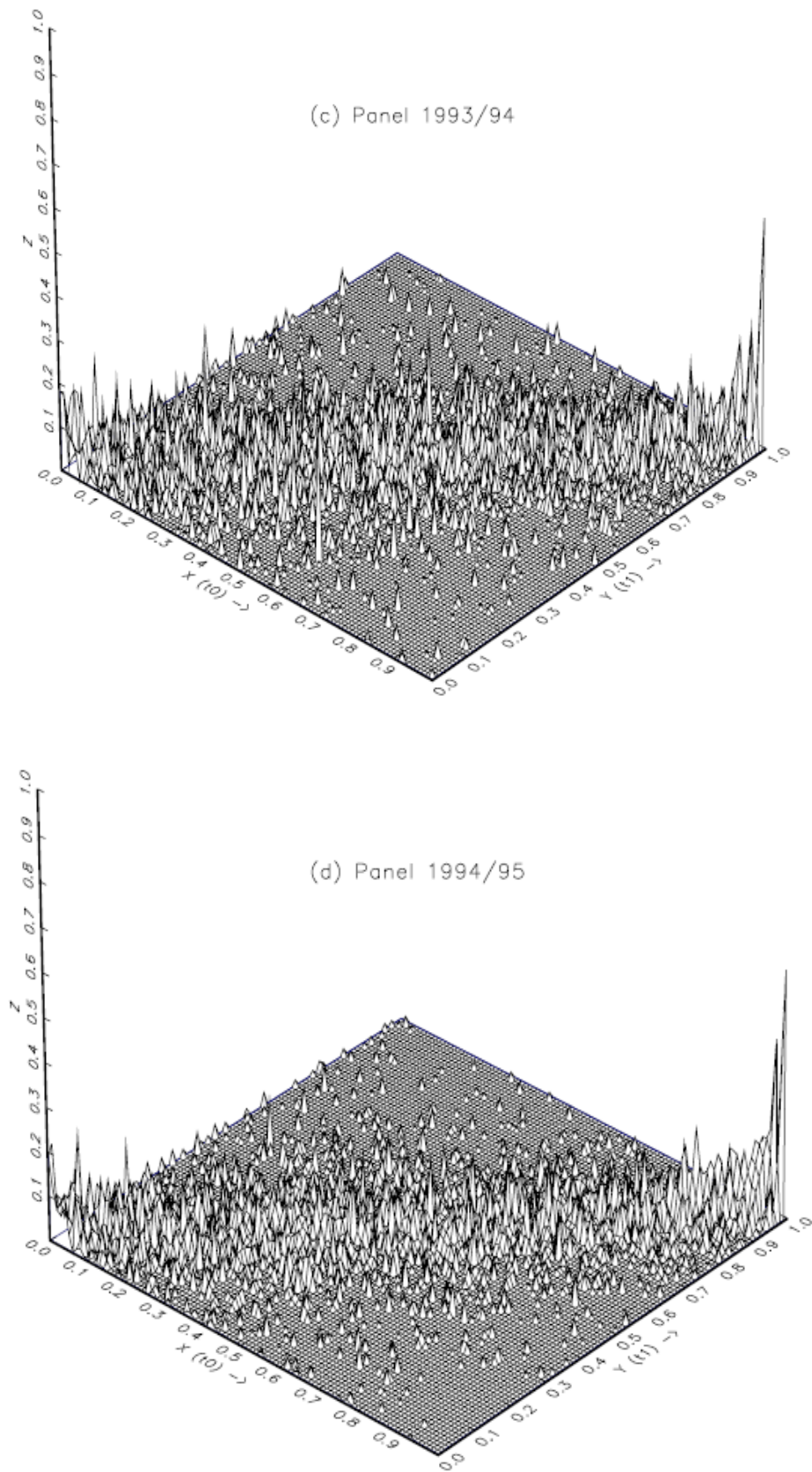
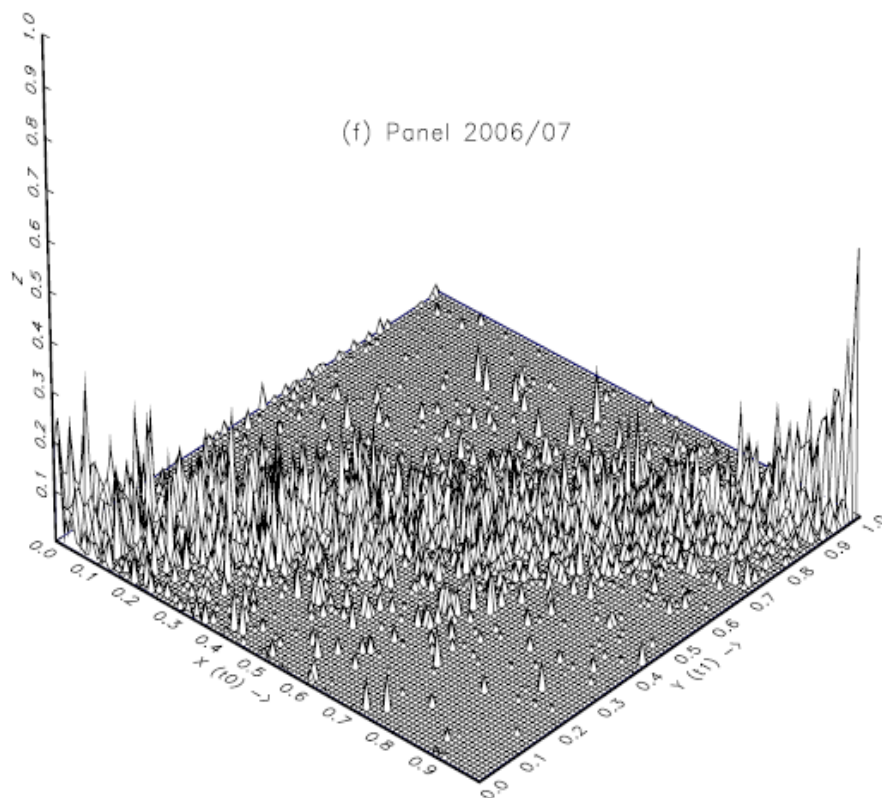
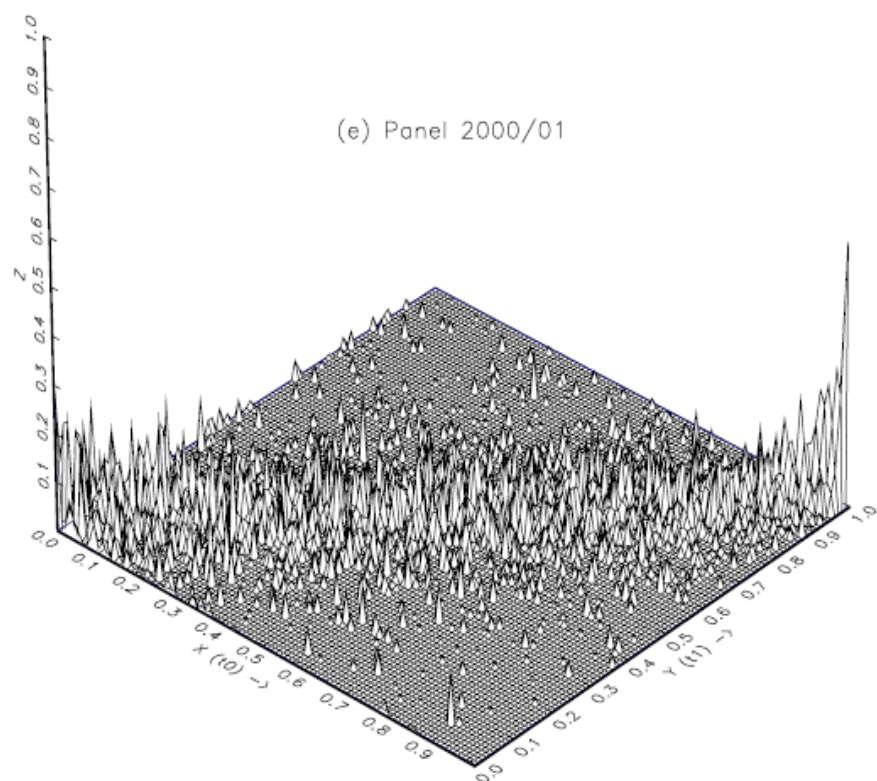


Figure A.3c Transition matrices 2000/01 and 2006/07



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